

SHERMAN COUNTY, KANSAS

FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

SHERMAN COUNTY, KANSAS

Financial Statements
For the Year Ended December 31, 2009

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INDEPENDENT AUDITORS' REPORT

To the County Commissioners
Sherman County, Kansas
Goodland, Kansas 67735

We have audited the accompanying primary government financial statements of Sherman County, Kansas, as of and for the year ended December 31, 2009, which collectively comprise the basic financial statements of the County's primary government as listed in the table of contents. These financial statements are the responsibility of Sherman County, Kansas' management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year partial (and summarized) comparative financial information has been derived from the County's 2008 financial statements and, in our report dated June 30, 2009, we expressed an unqualified opinion on the financial statements taken as a whole.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the guidance in the Kansas Municipal Audit Guide. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements do not include financial data for the County's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. The effect on the financial statements of the omission of the component units, although not reasonably determinable, is presumed to be material.

As discussed more fully in Note 1, the County has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the omission of the discretely presented component units, as discussed above, and because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2009, the changes in its financial position, or where applicable, its cash flows for the year then ended.

In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of Sherman County, as of December 31, 2009 and its cash receipts and expenditures, and budget to actual comparisons for the year then ended, taken as a whole, on the basis of accounting described in Note 1.

The schedules presented as additional information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The additional schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants

July 30, 2010

SHERMAN COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2009

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts
Governmental Type Funds:			
General Fund	\$ 710,144.47	\$ 29.97	\$ 1,741,877.64
Special Revenue Funds:			
Appraiser Fund	11,081.78	100.00	139,210.03
City/County Recreation Fund	778.55	0.00	35,353.47
County Health Fund	40,112.10	0.00	303,726.13
Direct Election Fund	15,225.59	0.00	53,900.32
Employee Benefits Fund	168,034.83	0.00	962,296.38
Free Fair Fund	908.36	0.00	29,273.83
Historical Society Fund	257.39	0.00	13,830.10
Home Maintenance Fund	979.94	0.00	18,383.22
Hospital Maintenance Fund	6,971.92	0.00	389,743.74
Noxious Weed Fund	41,963.18	0.00	65,781.29
Noxious Weed Capital Outlay Fund	437.47	0.00	0.00
Community College Tuition Fund	0.00	0.00	0.00
Program for Elderly Fund	1,891.31	0.00	70,560.81
Road and Bridge Fund	107,120.74	0.00	1,648,306.17
Soldiers Memorial Park Fund	17,694.31	0.00	23,254.21
Special Alcohol Program Fund	0.00	0.00	11,115.38
Special Parks & Recreation Fund	1,889.34	0.00	2,718.26
Special Machinery Fund	255,414.15	0.00	0.00
Capital Improvement Fund	255,984.52	0.00	0.00
Equipment Reserve Fund	0.00	0.00	385,000.00
Tort Liability Fund	1,161.86	0.00	17,583.68
Tourism and Convention Fund	0.00	0.00	107,653.03
Special Prairie Dog Fund	2,469.63	0.00	4,306.23
Sheriff Reward Fund	1,644.63	0.00	1,286.00
County Health Capital Outlay Fund	25,830.15	0.00	20,000.00
Health Care Services Fund	135,953.45	0.00	275,776.74
Conservation District Fund	758.39	0.00	22,082.48
Cemetery Fund	1,392.94	0.00	63,985.83
Library Fund	504.27	0.00	19,460.33
911 Telephone Service Fund	92,297.89	0.00	20,282.05
Auto Motor Special Fund	0.00	0.00	61,772.98
Prosecuting Attorney Training Fund	393.46	0.00	2,637.00
Prosecuting Attorney Diversion Fund	2,016.81	0.00	4,884.26
Register of Deeds Technology Fund	23.29	776.91	7,353.30
Economic Development Fund	117,346.24	0.00	124,228.27
Micro Loans Fund	6,239.57	0.00	13,873.10
CDBG Grant Fund	100.36	0.00	0.00
911 Wireless Fund	28,774.77	0.00	21,889.31
Rural Fire Fighter Grant Fund	0.00	0.00	0.00
Kansas Emergency Management Grant Fund	0.00	0.00	0.00

The notes to the financial statements are an integral part of this statement.

<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 1,916,582.82	\$ 535,469.26	\$ 21,463.96	\$ 556,933.22
140,192.49	10,199.32	74.96	10,274.28
36,000.00	132.02	0.00	132.02
281,809.51	62,028.72	1,067.97	63,096.69
37,731.59	31,394.32	0.00	31,394.32
989,635.33	140,695.88	0.00	140,695.88
30,000.00	182.19	0.00	182.19
14,000.00	87.49	0.00	87.49
0.00	19,363.16	0.00	19,363.16
393,000.00	3,715.66	0.00	3,715.66
70,834.08	36,910.39	36.50	36,946.89
0.00	437.47	0.00	437.47
0.00	0.00	0.00	0.00
72,452.12	0.00	0.00	0.00
1,336,860.66	418,566.25	52,545.77	471,112.02
19,786.95	21,161.57	268.26	21,429.83
11,115.38	0.00	0.00	0.00
4,607.60	0.00	0.00	0.00
56,634.29	198,779.86	7,302.50	206,082.36
109,696.47	146,288.05	0.00	146,288.05
353,657.40	31,342.60	0.00	31,342.60
18,662.00	83.54	0.00	83.54
107,653.03	0.00	0.00	0.00
6,775.86	0.00	0.00	0.00
1,750.00	1,180.63	0.00	1,180.63
0.00	45,830.15	0.00	45,830.15
242,462.72	169,267.47	0.00	169,267.47
22,500.00	340.87	0.00	340.87
65,000.00	378.77	0.00	378.77
19,964.60	0.00	0.00	0.00
106,345.36	6,234.58	0.00	6,234.58
61,772.98	0.00	0.00	0.00
2,671.03	359.43	0.00	359.43
3,335.13	3,565.94	0.00	3,565.94
1,544.14	6,609.36	0.00	6,609.36
127,175.17	114,399.34	3,759.22	118,158.56
4,017.93	16,094.74	0.00	16,094.74
0.00	100.36	0.00	100.36
3,025.74	47,638.34	0.00	47,638.34
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00

SHERMAN COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2009

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts
Governmental Type Funds (Cont'd):			
Debt Service Funds:			
Bond and Interest Fund	53,844.14	0.00	8,870.04
Sales Tax for Road Project Fund	1,420,436.07	0.00	1,118,992.83
Capital Project Fund:			
GO Road Project Fund	199,006.72	0.00	500,448.72
Proprietary Type Funds:			
Enterprise Funds:			
Solid Waste Fund	881,292.93	0.00	994,560.57
Landfill Excavation Fund	275,434.00	0.00	0.00
Post Closure - Landfill Fund	225,000.00	0.00	0.00
Jail Commissary Fund	14,521.83	0.00	9,569.83
Fiduciary Type Funds:			
Trust Funds:			
Sheriff Drug Seizure Fund	10,748.65	0.00	0.00
Total Primary Government Excluding Agency Funds (Memorandum Only)	<u>\$ 5,134,082.00</u>	<u>\$ 906.88</u>	<u>\$ 9,315,827.56</u>

The notes to the financial statements are an integral part of this statement.

<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
0.00	62,714.18	0.00	62,714.18
905,985.00	1,633,443.90	0.00	1,633,443.90
656,156.86	43,298.58	454,990.10	498,288.68
1,183,410.06	692,443.44	10,596.72	703,040.16
0.00	275,434.00	0.00	275,434.00
0.00	225,000.00	0.00	225,000.00
9,131.49	14,960.17	69.45	15,029.62
<u>0.00</u>	<u>10,748.65</u>	<u>0.00</u>	<u>10,748.65</u>
<u>\$ 9,423,935.79</u>	<u>\$ 5,026,880.65</u>	<u>\$ 552,175.41</u>	<u>\$ 5,579,056.06</u>

SHERMAN COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2009

Cash Balances to be Accounted For	<u>\$ 5,579,056.06</u>
Composition of Cash Balance:	
Cash on Hand:	
County Treasurer	\$ 16,552.44
State Fiscal Agent	461,141.25
Law Library	25.00
Petty Cash:	
Cash on Hand	50.00
Bankwest, Goodland, Kansas (reconciled)	500.00
Cash in Banks:	
County Treasurer:	
First National Bank, Goodland, Kansas (reconciled)	2,047,351.15
Peoples State Bank, Goodland, Kansas (reconciled)	4,947,048.28
Court Trustee - First National Bank, Goodland, Kansas (reconciled)	109,413.80
District Court - First National Bank, Goodland, Kansas (reconciled)	19,776.00
Law Library - Bankwest, Goodland, Kansas (reconciled)	6,234.63
Law Library - Western State Bank, Goodland, Kansas (reconciled)	53,100.81
Certificates of Deposits:	
County Treasurer:	
First National Bank, Goodland, Kansas	650,000.00
Bankwest, Goodland, Kansas	2,417,567.94
Western State Bank, Goodland, Kansas	300,000.00
Peoples State Bank, Goodland, Kansas	100,000.00
Court Trustee - Western State Bank, Goodland, Kansas	<u>150,000.00</u>
Total Cash	11,278,761.30
Agency Funds per Statement 4	<u>(5,699,705.24)</u>
Total Primary Government Excluding Agency Funds (Memorandum Only)	<u>\$ 5,579,056.06</u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
For the Year Ended December 31, 2009

Funds	Certified Budget	Adjustment for Qualifying Budget Credits
Governmental Type Funds:		
General Fund	\$ 2,294,392.00	\$ 0.00
Special Revenue Funds:		
Appraiser Fund	153,492.00	0.00
City/County Recreation Fund	36,383.00	0.00
County Health Fund	302,241.00	0.00
Direct Election Fund	67,061.00	0.00
Employee Benefits Fund	1,073,616.00	0.00
Free Fair Fund	30,000.00	0.00
Historical Society Fund	14,148.00	0.00
Home Maintenance Fund	20,000.00	0.00
Hospital Maintenance Fund	397,029.00	0.00
Noxious Weed Fund	102,171.00	0.00
Noxious Weed Capital Outlay Fund	437.00	0.00
Community College Tuition Fund	0.00	0.00
Program for Elderly Fund	73,134.00	0.00
Road and Bridge Fund	1,704,815.00	0.00
Soldiers Memorial Park Fund	33,617.00	0.00
Special Alcohol Program Fund	16,000.00	0.00
Special Parks & Recreation Fund	5,417.00	0.00
Tort Liability Fund	18,662.00	0.00
Tourism and Convention Fund	140,000.00	0.00
Special Prairie Dog Fund	25,182.00	0.00
County Health Capital Outlay Fund	25,830.00	0.00
Health Care Services Fund	494,536.00	0.00
Conservation District Fund	22,738.00	0.00
Cemetery Fund	65,699.00	0.00
Library Fund	20,159.00	0.00
911 Telephone Service Fund	110,000.00	0.00
Auto Motor Special Fund	67,520.00	0.00
Prosecuting Attorney Diversion Fund	11,948.00	0.00
Economic Development Fund	244,988.00	0.00
911 Wireless Fund	43,633.00	0.00
Debt Service Funds:		
Bond and Interest Fund	50,804.00	0.00
Sales Tax for Road Project Fund	905,985.00	0.00

The notes to the financial statements are an integral part of this statement.

<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 2,294,392.00	\$ 1,916,582.82	\$ (377,809.18)
153,492.00	140,192.49	(13,299.51)
36,383.00	36,000.00	(383.00)
302,241.00	281,809.51	(20,431.49)
67,061.00	37,731.59	(29,329.41)
1,073,616.00	989,635.33	(83,980.67)
30,000.00	30,000.00	0.00
14,148.00	14,000.00	(148.00)
20,000.00	0.00	(20,000.00)
397,029.00	393,000.00	(4,029.00)
102,171.00	70,834.08	(31,336.92)
437.00	0.00	(437.00)
0.00	0.00	0.00
73,134.00	72,452.12	(681.88)
1,704,815.00	1,336,860.66	(367,954.34)
33,617.00	19,786.95	(13,830.05)
16,000.00	11,115.38	(4,884.62)
5,417.00	4,607.60	(809.40)
18,662.00	18,662.00	0.00
140,000.00	107,653.03	(32,346.97)
25,182.00	6,775.86	(18,406.14)
25,830.00	0.00	(25,830.00)
494,536.00	242,462.72	(252,073.28)
22,738.00	22,500.00	(238.00)
65,699.00	65,000.00	(699.00)
20,159.00	19,964.60	(194.40)
110,000.00	106,345.36	(3,654.64)
67,520.00	61,772.98	(5,747.02)
11,948.00	3,335.13	(8,612.87)
244,988.00	127,175.17	(117,812.83)
43,633.00	3,025.74	(40,607.26)
50,804.00	0.00	(50,804.00)
905,985.00	905,985.00	0.00

SHERMAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
For the Year Ended December 31, 2009

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>
Proprietary Type Funds:		
Enterprise Funds:		
Solid Waste Fund	1,228,451.00	0.00
Jail Commissary Fund	24,860.00	0.00

The notes to the financial statements are an integral part of this statement.

<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
1,228,451.00	1,183,410.06	(45,040.94)
24,860.00	9,131.49	(15,728.51)

SHERMAN COUNTY, KANSAS
GENERAL FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 861,952.27	\$ 639,147.25	\$ 671,364.00	\$ (32,216.75)
Delinquent Tax	1,131.69	1,392.66	27,750.00	(26,357.34)
Motor Vehicle Tax	72,714.98	89,281.50	93,384.00	(4,102.50)
Rental Vehicle Tax	72.63	77.30	0.00	77.30
Recreational Vehicle Tax	1,155.89	1,449.16	1,663.00	(213.84)
16/20M Vehicle Tax	4,246.59	5,554.16	4,719.00	835.16
In Lieu of Tax	0.00	1,253.70	1,509.00	(255.30)
County Redemption	21,651.20	51,318.73	11,000.00	40,318.73
Machinery & Equipment Aid	0.00	1,313.42	0.00	1,313.42
Severance Tax	4,966.58	1,584.98	3,200.00	(1,615.02)
Sales Tax	564,225.29	525,743.31	545,000.00	(19,256.69)
Local Alcoholic Liquor Tax	2,871.88	2,718.27	2,100.00	618.27
Licenses, Permits, and Fees	96,597.57	97,380.37	114,500.00	(17,119.63)
Uses of Money and Property	327,122.74	112,884.67	236,000.00	(123,115.33)
Reimbursements and Miscellaneous	91,854.32	135,085.70	65,500.00	69,585.70
Operating Transfers	<u>53,527.56</u>	<u>75,692.46</u>	<u>37,000.00</u>	<u>38,692.46</u>
Total Cash Receipts	<u>2,104,091.19</u>	<u>1,741,877.64</u>	<u>\$ 1,814,689.00</u>	<u>\$ (72,811.36)</u>
Expenditures				
County Commissioners	44,429.11	45,648.99	47,800.00	(2,151.01)
County Clerk	100,411.97	98,555.30	123,220.00	(24,664.70)
County Treasurer	85,828.98	93,341.75	106,667.00	(13,325.25)
County Attorney	136,555.54	139,444.74	164,707.00	(25,262.26)
Register of Deeds	37,504.65	40,005.17	57,650.00	(17,644.83)
Building Manager	32,957.72	31,421.61	42,954.00	(11,532.39)
Sheriff	570,857.93	551,894.86	659,050.00	(107,155.14)
District Court	59,473.38	66,028.96	108,650.00	(42,621.04)
Courthouse (General Expense)	396,691.53	423,645.50	532,500.00	(108,854.50)
Central Dispatch	234,647.30	238,696.82	236,770.00	1,926.82
Non-Departmental	14,290.30	43,703.12	17,000.00	26,703.12
Appropriations	42,688.74	19,196.00	47,424.00	(28,228.00)
Operating Transfers	<u>137,500.00</u>	<u>125,000.00</u>	<u>150,000.00</u>	<u>(25,000.00)</u>
Total Expenditures	<u>1,893,837.15</u>	<u>1,916,582.82</u>	<u>\$ 2,294,392.00</u>	<u>\$ (377,809.18)</u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts Over (Under) Expenditures	210,254.04	(174,705.18)		
Unencumbered Cash, Beginning	499,890.43	710,144.47		
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>29.97</u>		
Unencumbered Cash, Ending	<u>\$ 710,144.47</u>	<u>\$ 535,469.26</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
APPRAISER FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 132,270.23	\$ 116,919.47	\$ 122,862.00	\$ (5,942.53)
Delinquent Tax	174.62	247.19	195.00	52.19
Motor Vehicle Tax	11,952.05	13,632.98	14,330.00	(697.02)
Rental Vehicle Tax	13.17	11.69	0.00	11.69
Recreational Vehicle Tax	188.77	221.41	255.00	(33.59)
16/20M Vehicle Tax	922.71	832.62	707.00	125.62
In Lieu of Tax	0.00	215.21	233.00	(17.79)
County Redemption	3,256.01	3,745.74	1,350.00	2,395.74
State Aid:				
Machinery & Equipment Aid	79.68	640.05	0.00	640.05
Charges for Services	<u>5,641.54</u>	<u>2,743.67</u>	<u>4,000.00</u>	<u>(1,256.33)</u>
Total Cash Receipts	<u>154,498.78</u>	<u>139,210.03</u>	<u>\$ 143,932.00</u>	<u>\$ (4,721.97)</u>
Expenditures				
Personal Services	123,979.46	127,493.28	132,350.00	(4,856.72)
Contractual Services	10,835.21	8,750.23	14,800.00	(6,049.77)
Commodities	4,976.36	3,636.73	3,750.00	(113.27)
Capital Outlay	<u>4,030.88</u>	<u>312.25</u>	<u>2,592.00</u>	<u>(2,279.75)</u>
Total Expenditures	<u>143,821.91</u>	<u>140,192.49</u>	<u>\$ 153,492.00</u>	<u>\$ (13,299.51)</u>
Receipts Over (Under) Expenditures	10,676.87	(982.46)		
Unencumbered Cash, Beginning	404.91	11,081.78		
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>100.00</u>		
Unencumbered Cash, Ending	<u>\$ 11,081.78</u>	<u>\$ 10,199.32</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
CITY/COUNTY RECREATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 31,811.40	\$ 30,362.33	\$ 31,888.00	\$ (1,525.67)
Delinquent Tax	43.36	64.31	35.00	29.31
Motor Vehicle Tax	3,406.89	3,448.75	3,446.00	2.75
Rental Vehicle Tax	3.56	3.26	0.00	3.26
Recreational Vehicle Tax	54.02	55.74	61.00	(5.26)
16/20M Vehicle Tax	226.75	250.30	213.00	37.30
In Lieu of Tax	0.00	54.47	56.00	(1.53)
County Redemption	895.73	983.41	450.00	533.41
State Aid:				
Machinery & Equipment Aid	29.47	130.90	0.00	130.90
Total Cash Receipts	<u>36,471.18</u>	<u>35,353.47</u>	<u>\$ 36,149.00</u>	<u>\$ (795.53)</u>
Expenditures				
Appropriation	<u>36,000.00</u>	<u>36,000.00</u>	<u>36,383.00</u>	<u>(383.00)</u>
Total Expenditures	<u>36,000.00</u>	<u>36,000.00</u>	<u>\$ 36,383.00</u>	<u>\$ (383.00)</u>
Receipts Over (Under) Expenditures	471.18	(646.53)		
Unencumbered Cash, Beginning	<u>307.37</u>	<u>778.55</u>		
Unencumbered Cash, Ending	<u>\$ 778.55</u>	<u>\$ 132.02</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
COUNTY HEALTH FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 26,848.95	\$ 49,107.15	\$ 52,627.00	\$ (3,519.85)
Delinquent Tax	37.93	97.25	50.00	47.25
Motor Vehicle Tax	3,133.41	2,976.12	2,909.00	67.12
Rental Vehicle Tax	3.26	2.92	0.00	2.92
Recreational Vehicle Tax	49.67	47.98	51.00	(3.02)
16/20 M Vehicle Tax	207.73	230.49	196.00	34.49
In Lieu of Tax	0.00	74.43	47.00	27.43
County Redemption	765.00	870.84	300.00	570.84
State Aid:				
Machinery & Equipment Aid	59.69	0.31	0.00	0.31
Federal Grants	109,104.66	103,888.72	124,586.00	(20,697.28)
State Grants	13,821.08	8,200.00	7,745.00	455.00
Licenses, Fees & Miscellaneous	50,814.54	82,969.92	53,600.00	29,369.92
Appropriation from Health Services	59,174.42	55,260.00	55,260.00	0.00
Total Cash Receipts	<u>264,020.34</u>	<u>303,726.13</u>	<u>\$ 297,371.00</u>	<u>\$ 6,355.13</u>
Expenditures				
Personal Services	174,064.65	188,833.21	79,013.00	109,820.21
Contractual Services	61,199.93	52,839.33	200,278.00	(147,438.67)
Commodities	16,312.68	18,500.98	19,250.00	(749.02)
Capital Outlay	7,487.40	1,635.99	3,700.00	(2,064.01)
Operating Transfer:				
To Co. Health Capital Outlay	0.00	20,000.00	0.00	20,000.00
Total Expenditures	<u>259,064.66</u>	<u>281,809.51</u>	<u>\$ 302,241.00</u>	<u>\$ (20,431.49)</u>
Receipts Over (Under) Expenditures	4,955.68	21,916.62		
Unencumbered Cash, Beginning	<u>35,156.42</u>	<u>40,112.10</u>		
Unencumbered Cash, Ending	<u>\$ 40,112.10</u>	<u>\$ 62,028.72</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
DIRECT ELECTION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 67,373.60	\$ 44,673.57	\$ 46,891.00	\$ (2,217.43)
Delinquent Tax	79.51	94.22	40.00	54.22
Motor Vehicle Tax	3,919.89	5,969.25	7,300.00	(1,330.75)
Rental Vehicle Tax	6.40	3.37	0.00	3.37
Recreational Vehicle Tax	59.83	98.54	130.00	(31.46)
16/20M Vehicle Tax	683.12	137.08	116.00	21.08
In Lieu of Tax	0.00	91.59	119.00	(27.41)
County Redemption	1,400.88	1,681.10	700.00	981.10
State Aid:				
Machinery & Equipment Aid	494.13	1,151.60	0.00	1,151.60
Reimbursements and Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>(300.00)</u>
Total Cash Receipts	<u>74,017.36</u>	<u>53,900.32</u>	<u>\$ 55,596.00</u>	<u>\$ (1,695.68)</u>
Expenditures				
Personal Services	41,349.01	30,198.37	35,811.00	(5,612.63)
Contractual Services	19,267.15	4,367.08	18,250.00	(13,882.92)
Commodities	8,494.26	2,858.56	10,000.00	(7,141.44)
Capital Outlay	<u>997.98</u>	<u>307.58</u>	<u>3,000.00</u>	<u>(2,692.42)</u>
Total Expenditures	<u>70,108.40</u>	<u>37,731.59</u>	<u>\$ 67,061.00</u>	<u>\$ (29,329.41)</u>
Receipts Over (Under) Expenditures	3,908.96	16,168.73		
Unencumbered Cash, Beginning	<u>11,316.63</u>	<u>15,225.59</u>		
Unencumbered Cash, Ending	<u>\$ 15,225.59</u>	<u>\$ 31,394.32</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 798,779.09	\$ 676,585.13	\$ 710,797.00	\$ (34,211.87)
Delinquent Tax	1,072.62	1,452.67	850.00	602.67
Motor Vehicle Tax	76,999.23	84,353.91	86,540.00	(2,186.09)
Rental Vehicle Tax	80.84	75.92	0.00	75.92
Recreational Vehicle Tax	1,220.07	1,366.59	1,541.00	(174.41)
16/20M Vehicle Tax	5,216.37	5,624.21	4,779.00	845.21
In Lieu of Tax	0.00	1,263.94	1,408.00	(144.06)
County Redemption	22,822.91	25,703.58	7,500.00	18,203.58
State Aid:				
Machinery & Equipment Aid	0.00	3,366.42	0.00	3,366.42
Reimbursements and Miscellaneous	<u>2,995.28</u>	<u>162,504.01</u>	<u>65,000.00</u>	<u>97,504.01</u>
Total Cash Receipts	<u>909,186.41</u>	<u>962,296.38</u>	<u>\$ 878,415.00</u>	<u>\$ 83,881.38</u>
Expenditures				
Health Insurance	620,311.96	677,989.04	735,000.00	(57,010.96)
Employee Retirement	102,045.95	106,013.59	109,616.00	(3,602.41)
Social Security	140,929.15	149,516.31	170,000.00	(20,483.69)
Workmen's Compensation	47,843.24	54,770.80	52,000.00	2,770.80
Unemployment Insurance	<u>6,542.52</u>	<u>1,345.59</u>	<u>7,000.00</u>	<u>(5,654.41)</u>
Total Expenditures	<u>917,672.82</u>	<u>989,635.33</u>	<u>\$ 1,073,616.00</u>	<u>\$ (83,980.67)</u>
Receipts Over (Under) Expenditures	(8,486.41)	(27,338.95)		
Unencumbered Cash, Beginning	<u>176,521.24</u>	<u>168,034.83</u>		
Unencumbered Cash, Ending	<u>\$ 168,034.83</u>	<u>\$ 140,695.88</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
FREE FAIR FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 26,403.58	\$ 24,964.87	\$ 26,234.00	\$ (1,269.13)
Delinquent Tax	36.57	53.38	30.00	23.38
Motor Vehicle Tax	3,109.09	2,927.68	2,861.00	66.68
Rental Vehicle Tax	3.27	2.88	0.00	2.88
Recreational Vehicle Tax	49.27	47.21	51.00	(3.79)
16/20M Vehicle Tax	211.07	226.95	193.00	33.95
In Lieu of Tax	0.00	44.93	46.00	(1.07)
County Redemption	780.43	830.76	275.00	555.76
State Aid:				
Machinery & Equipment Aid	73.11	175.17	0.00	175.17
Total Cash Receipts	<u>30,666.39</u>	<u>29,273.83</u>	<u>\$ 29,690.00</u>	<u>\$ (416.17)</u>
Expenditures				
Appropriation	<u>30,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>0.00</u>
Total Expenditures	<u>30,000.00</u>	<u>30,000.00</u>	<u>\$ 30,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	666.39	(726.17)		
Unencumbered Cash, Beginning	<u>241.97</u>	<u>908.36</u>		
Unencumbered Cash, Ending	<u>\$ 908.36</u>	<u>\$ 182.19</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 12,342.85	\$ 11,838.19	\$ 12,437.00	\$ (598.81)
Delinquent Tax	16.85	24.96	18.00	6.96
Motor Vehicle Tax	1,377.78	1,347.98	1,337.00	10.98
Rental Vehicle Tax	1.46	1.29	0.00	1.29
Recreational Vehicle Tax	21.82	21.76	24.00	(2.24)
16/20M Vehicle Tax	95.08	100.01	85.00	15.01
In Lieu of Tax	0.00	21.21	22.00	(0.79)
County Redemption	375.01	405.38	175.00	230.38
State Aid:				
Machinery & Equipment Aid	26.54	69.32	0.00	69.32
Total Cash Receipts	<u>14,257.39</u>	<u>13,830.10</u>	<u>\$ 14,098.00</u>	<u>\$ (267.90)</u>
Expenditures				
Appropriation	<u>14,000.00</u>	<u>14,000.00</u>	<u>14,148.00</u>	<u>(148.00)</u>
Total Expenditures	<u>14,000.00</u>	<u>14,000.00</u>	<u>\$ 14,148.00</u>	<u>\$ (148.00)</u>
Receipts Over (Under) Expenditures	257.39	(169.90)		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>257.39</u>		
Unencumbered Cash, Ending	<u>\$ 257.39</u>	<u>\$ 87.49</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
COUNTY HOME MAINTENANCE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 0.21	\$ 18,014.56	\$ 18,971.00	\$ (956.44)
Delinquent Tax	4.14	32.54	25.00	7.54
Motor Vehicle Tax	521.17	98.31	0.00	98.31
Rental Vehicle Tax	0.68	0.26	0.00	0.26
Recreational Vehicle Tax	8.11	1.43	0.00	1.43
16/20M Vehicle Tax	60.84	28.94	26.00	2.94
In Lieu of Tax	0.00	21.83	0.00	21.83
County Redemption	171.05	185.29	125.00	60.29
State Aid:				
Machinery & Equipment Aid	0.00	0.06	0.00	0.06
Total Cash Receipts	<u>766.20</u>	<u>18,383.22</u>	<u>\$ 19,147.00</u>	<u>\$ (763.78)</u>
Expenditures				
Contractual Services	<u>20,125.55</u>	<u>0.00</u>	<u>20,000.00</u>	<u>(20,000.00)</u>
Total Expenditures	<u>20,125.55</u>	<u>0.00</u>	<u>\$ 20,000.00</u>	<u>\$ (20,000.00)</u>
Receipts Over (Under) Expenditures	(19,359.35)	18,383.22		
Unencumbered Cash, Beginning	<u>20,339.29</u>	<u>979.94</u>		
Unencumbered Cash, Ending	<u>\$ 979.94</u>	<u>\$ 19,363.16</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
COUNTY HOSPITAL MAINTENANCE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 334,656.60	\$ 335,869.98	\$ 352,931.00	\$ (17,061.02)
Delinquent Tax	456.26	707.41	380.00	327.41
Motor Vehicle Tax	37,673.67	36,638.95	36,256.00	382.95
Rental Vehicle Tax	39.75	35.24	0.00	35.24
Recreational Vehicle Tax	596.74	591.50	645.00	(53.50)
16/20M Vehicle Tax	2,589.41	2,738.49	2,327.00	411.49
In Lieu of Tax	0.00	593.04	590.00	3.04
County Redemption	10,215.46	10,899.23	3,900.00	6,999.23
State Aid:				
Machinery & Equipment Aid	744.03	1,669.90	0.00	1,669.90
Total Cash Receipts	<u>386,971.92</u>	<u>389,743.74</u>	<u>\$ 397,029.00</u>	<u>\$ (7,285.26)</u>
Expenditures				
Appropriation	<u>380,000.00</u>	<u>393,000.00</u>	<u>397,029.00</u>	<u>(4,029.00)</u>
Total Expenditures	<u>380,000.00</u>	<u>393,000.00</u>	<u>\$ 397,029.00</u>	<u>\$ (4,029.00)</u>
Receipts Over (Under) Expenditures	6,971.92	(3,256.26)		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>6,971.92</u>		
Unencumbered Cash, Ending	<u>\$ 6,971.92</u>	<u>\$ 3,715.66</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
NOXIOUS WEED FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 76,536.01	\$ 32,612.10	\$ 34,246.00	\$ (1,633.90)
Delinquent Tax	93.29	77.44	65.00	12.44
Motor Vehicle Tax	4,115.58	7,295.39	8,292.00	(996.61)
Rental Vehicle Tax	4.22	5.19	0.00	5.19
Recreational Vehicle Tax	65.31	119.45	147.00	(27.55)
16/20M Vehicle Tax	260.50	307.16	261.00	46.16
In Lieu of Tax	0.00	82.06	135.00	(52.94)
County Redemption	1,344.91	1,751.71	425.00	1,326.71
State Aid:				
Machinery & Equipment Aid	0.00	187.76	0.00	187.76
Reimbursements & Miscellaneous	<u>24,624.10</u>	<u>23,343.03</u>	<u>25,000.00</u>	<u>(1,656.97)</u>
Total Cash Receipts	<u>107,043.92</u>	<u>65,781.29</u>	<u>\$ 68,571.00</u>	<u>\$ (2,789.71)</u>
Expenditures				
Personal Services	23,719.54	25,923.69	37,921.00	(11,997.31)
Contractual Services	9,771.29	9,715.39	16,750.00	(7,034.61)
Commodities	35,001.08	26,124.96	30,500.00	(4,375.04)
Capital Outlay	<u>1,000.00</u>	<u>9,070.04</u>	<u>17,000.00</u>	<u>(7,929.96)</u>
Total Expenditures	<u>69,491.91</u>	<u>70,834.08</u>	<u>\$ 102,171.00</u>	<u>\$ (31,336.92)</u>
Receipts Over (Under) Expenditures	37,552.01	(5,052.79)		
Unencumbered Cash, Beginning	<u>4,411.17</u>	<u>41,963.18</u>		
Unencumbered Cash, Ending	<u>\$ 41,963.18</u>	<u>\$ 36,910.39</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
None	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Cash Receipts	0.00	0.00	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures				
Capital Outlay	0.00	0.00	437.00	(437.00)
Total Expenditures	0.00	0.00	<u>\$ 437.00</u>	<u>\$ (437.00)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>437.47</u>	<u>437.47</u>		
Unencumbered Cash, Ending	<u>\$ 437.47</u>	<u>\$ 437.47</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
COMMUNITY COLLEGE TUITION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Delinquent Tax	\$ 8.50	\$ 0.00	\$ 0.00	\$ 0.00
Motor Vehicle Tax	267.29	0.00	0.00	0.00
Rental Vehicle Tax	0.58	0.00	0.00	0.00
Recreational Vehicle Tax	3.94	0.00	0.00	0.00
16/20M Vehicle Tax	72.74	0.00	0.00	0.00
County Redemption	216.95	0.00	0.00	0.00
Total Cash Receipts	<u>570.00</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures				
Transfer to General	<u>22,074.95</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>22,074.95</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(21,504.95)	0.00		
Unencumbered Cash, Beginning	<u>21,504.95</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
PROGRAM FOR THE ELDERLY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 57,133.63	\$ 61,331.02	\$ 64,899.00	\$ (3,567.98)
Delinquent Tax	79.39	128.32	60.00	68.32
Motor Vehicle Tax	6,633.86	6,363.95	6,190.00	173.95
Rental Vehicle Tax	6.73	6.30	0.00	6.30
Recreational Vehicle Tax	105.35	102.56	110.00	(7.44)
16/20M Vehicle Tax	407.40	499.57	424.00	75.57
In Lieu of Tax	0.00	106.08	101.00	5.08
County Redemption	1,759.39	1,897.63	650.00	1,247.63
State Aid:				
Machinery & Equipment Aid	53.23	125.38	0.00	125.38
Total Cash Receipts	<u>66,178.98</u>	<u>70,560.81</u>	<u>\$ 72,434.00</u>	<u>\$ (1,873.19)</u>
Expenditures				
Kanorado Senior Citizens Center	21,250.00	22,420.00	22,420.00	0.00
Goodland Senior Citizens Center	33,100.00	38,000.00	38,000.00	0.00
Sherman County Council on Aging	1,000.00	1,000.00	1,000.00	0.00
Kanorado Meal Site	7,021.00	8,502.12	8,504.00	(1.88)
Goodland Meal Site	2,510.00	2,530.00	2,530.00	0.00
Other	0.00	0.00	680.00	(680.00)
Total Expenditures	<u>64,881.00</u>	<u>72,452.12</u>	<u>\$ 73,134.00</u>	<u>\$ (681.88)</u>
Receipts Over (Under) Expenditures	1,297.98	(1,891.31)		
Unencumbered Cash, Beginning	<u>593.33</u>	<u>1,891.31</u>		
Unencumbered Cash, Ending	<u>\$ 1,891.31</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
ROAD AND BRIDGE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 906,696.85	\$ 1,156,042.38	\$ 1,214,968.00	\$ (58,925.62)
Delinquent Tax	1,268.20	2,362.92	1,200.00	1,162.92
Motor Vehicle Tax	114,064.25	102,238.02	98,230.00	4,008.02
Rental Vehicle Tax	120.29	103.34	0.00	103.34
Recreational Vehicle Tax	1,806.81	1,645.89	1,748.00	(102.11)
16/20 M Vehicle Tax	7,831.96	8,294.17	7,047.00	1,247.17
In Lieu of Tax	0.00	1,904.92	1,598.00	306.92
County Redemption	29,249.23	31,355.34	13,000.00	18,355.34
Special City/County Highway	314,845.24	314,333.08	320,000.00	(5,666.92)
County Equalization	10,307.80	13,208.98	16,800.00	(3,591.02)
State Aid:				
Machinery & Equipment Aid	3,753.40	2,779.44	0.00	2,779.44
Reimbursements and Miscellaneous	18,881.78	14,037.69	16,000.00	(1,962.31)
Total Cash Receipts	<u>1,408,825.81</u>	<u>1,648,306.17</u>	<u>\$ 1,690,591.00</u>	<u>\$ (42,284.83)</u>
Expenditures				
Administration:				
Personal Services	63,569.84	66,861.55	71,600.00	(4,738.45)
Contractual Services	20,409.85	11,709.50	37,000.00	(25,290.50)
Commodities	1,421.56	462.22	1,800.00	(1,337.78)
Maintenance:				
Personal Services	424,136.08	457,277.39	485,000.00	(27,722.61)
Contractual Services	377,984.95	328,239.44	420,500.00	(92,260.56)
Commodities	391,322.18	347,890.74	467,000.00	(119,109.26)
Capital Outlay	207,023.61	124,419.82	221,915.00	(97,495.18)
Total Expenditures	<u>1,485,868.07</u>	<u>1,336,860.66</u>	<u>\$ 1,704,815.00</u>	<u>\$ (367,954.34)</u>
Receipts Over (Under) Expenditures	(77,042.26)	311,445.51		
Unencumbered Cash, Beginning	159,163.00	107,120.74		
Prior Year Cancelled Encumbrances	<u>25,000.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 107,120.74</u>	<u>\$ 418,566.25</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
SOLDIERS MEMORIAL PARK FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 13,870.58	\$ 18,396.29	\$ 19,310.00	\$ (913.71)
Delinquent Tax	22.61	39.35	30.00	9.35
Motor Vehicle Tax	2,997.62	1,876.27	1,503.00	373.27
Rental Vehicle Tax	3.15	2.41	0.00	2.41
Recreational Vehicle Tax	47.50	29.75	27.00	2.75
16/20M Vehicle Tax	203.47	218.82	186.00	32.82
In Lieu of Tax	0.00	30.01	24.00	6.01
County Redemption	665.28	616.04	275.00	341.04
State Aid:				
Machinery & Equipment Aid	235.45	260.46	0.00	260.46
Reimbursements and Miscellaneous	<u>1,381.00</u>	<u>1,784.81</u>	<u>0.00</u>	<u>1,784.81</u>
Total Cash Receipts	<u>19,426.66</u>	<u>23,254.21</u>	<u>\$ 21,355.00</u>	<u>\$ 1,899.21</u>
Expenditures				
Personal Services	11,741.56	12,602.83	15,000.00	(2,397.17)
Contractual Services	2,053.66	2,795.84	5,450.00	(2,654.16)
Commodities	6,464.24	4,388.28	8,000.00	(3,611.72)
Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>5,167.00</u>	<u>(5,167.00)</u>
Total Expenditures	<u>20,259.46</u>	<u>19,786.95</u>	<u>\$ 33,617.00</u>	<u>\$ (13,830.05)</u>
Receipts Over (Under) Expenditures	(832.80)	3,467.26		
Unencumbered Cash, Beginning	<u>18,527.11</u>	<u>17,694.31</u>		
Unencumbered Cash, Ending	<u>\$ 17,694.31</u>	<u>\$ 21,161.57</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Local Alcoholic Liquor Tax	\$ 14,310.34	\$ 11,115.38	\$ 16,000.00	\$ (4,884.62)
Total Cash Receipts	<u>14,310.34</u>	<u>11,115.38</u>	<u>\$ 16,000.00</u>	<u>\$ (4,884.62)</u>
Expenditures				
Appropriation	<u>17,495.66</u>	<u>11,115.38</u>	<u>16,000.00</u>	<u>(4,884.62)</u>
Total Expenditures	<u>17,495.66</u>	<u>11,115.38</u>	<u>\$ 16,000.00</u>	<u>\$ (4,884.62)</u>
Receipts Over (Under) Expenditures	(3,185.32)	0.00		
Unencumbered Cash, Beginning	<u>3,185.32</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Local Alcoholic Liquor Tax	\$ 2,871.88	\$ 2,718.26	\$ 3,400.00	\$ (681.74)
Total Cash Receipts	<u>2,871.88</u>	<u>2,718.26</u>	<u>\$ 3,400.00</u>	<u>\$ (681.74)</u>
Expenditures				
Appropriation	<u>4,161.00</u>	<u>4,607.60</u>	<u>5,417.00</u>	<u>(809.40)</u>
Total Expenditures	<u>4,161.00</u>	<u>4,607.60</u>	<u>\$ 5,417.00</u>	<u>\$ (809.40)</u>
Receipts Over (Under) Expenditures	(1,289.12)	(1,889.34)		
Unencumbered Cash, Beginning	<u>3,178.46</u>	<u>1,889.34</u>		
Unencumbered Cash, Ending	<u>\$ 1,889.34</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
SPECIAL MACHINERY FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Capital Outlay	<u>26,905.90</u>	<u>56,634.29</u>
Total Expenditures	<u>26,905.90</u>	<u>56,634.29</u>
Receipts Over (Under) Expenditures	(26,905.90)	(56,634.29)
Unencumbered Cash, Beginning	<u>282,320.05</u>	<u>255,414.15</u>
Unencumbered Cash, Ending	<u>\$ 255,414.15</u>	<u>\$ 198,779.86</u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
CAPITAL IMPROVEMENT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash Receipts		
Operating Transfer:		
From General	\$ 100,000.00	\$ 0.00
Total Cash Receipts	100,000.00	0.00
Expenditures		
Capital Outlay	47,864.23	64,696.47
Operating Transfer:		
To General	0.00	45,000.00
Total Expenditures	47,864.23	109,696.47
Receipts Over (Under) Expenditures	52,135.77	(109,696.47)
Unencumbered Cash, Beginning	203,848.75	255,984.52
Unencumbered Cash, Ending	\$ 255,984.52	\$ 146,288.05

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
EQUIPMENT RESERVE FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash Receipts		
Operating Transfer:		
From General	\$ 0.00	\$ 75,000.00
From Solid Waste	<u>0.00</u>	<u>310,000.00</u>
Total Cash Receipts	<u>0.00</u>	<u>385,000.00</u>
Expenditures		
Capital Outlay	<u>0.00</u>	<u>353,657.40</u>
Total Expenditures	<u>0.00</u>	<u>353,657.40</u>
Receipts Over (Under) Expenditures	0.00	31,342.60
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 31,342.60</u></u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
TORT LIABILITY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 13,488.19	\$ 15,393.27	\$ 16,198.00	\$ (804.73)
Delinquent Tax	18.41	32.13	22.00	10.13
Motor Vehicle Tax	1,677.06	1,541.55	1,461.00	80.55
Rental Vehicle Tax	1.65	1.59	0.00	1.59
Recreational Vehicle Tax	26.68	24.79	26.00	(1.21)
16/20M Vehicle Tax	94.12	129.46	110.00	19.46
In Lieu of Tax	0.00	26.16	24.00	2.16
County Redemption	428.61	425.56	135.00	290.56
State Aid:				
Machinery & Equipment Aid	8.19	9.17	0.00	9.17
Total Cash Receipts	<u>15,742.91</u>	<u>17,583.68</u>	<u>\$ 17,976.00</u>	<u>\$ (392.32)</u>
Expenditures				
Contractual Services	<u>17,258.00</u>	<u>18,662.00</u>	<u>18,662.00</u>	<u>0.00</u>
Total Expenditures	<u>17,258.00</u>	<u>18,662.00</u>	<u>\$ 18,662.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(1,515.09)	(1,078.32)		
Unencumbered Cash, Beginning	<u>2,676.95</u>	<u>1,161.86</u>		
Unencumbered Cash, Ending	<u>\$ 1,161.86</u>	<u>\$ 83.54</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
TOURISM AND CONVENTION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Transient Guest Tax	\$ 117,292.37	\$ 107,653.03	\$ 140,000.00	\$ (32,346.97)
Total Cash Receipts	<u>117,292.37</u>	<u>107,653.03</u>	<u>\$ 140,000.00</u>	<u>\$ (32,346.97)</u>
Expenditures				
Appropriation	<u>117,292.37</u>	<u>107,653.03</u>	<u>140,000.00</u>	<u>(32,346.97)</u>
Total Expenditures	<u>117,292.37</u>	<u>107,653.03</u>	<u>\$ 140,000.00</u>	<u>\$ (32,346.97)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
SPECIAL PRAIRIE DOG FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Labor and Materials	\$ 6,273.38	\$ 4,306.23	\$ 15,000.00	\$ (10,693.77)
Total Cash Receipts	<u>6,273.38</u>	<u>4,306.23</u>	<u>\$ 15,000.00</u>	<u>\$ (10,693.77)</u>
Expenditures				
Personal Services	10,339.34	5,411.73	9,500.00	(4,088.27)
Contractual Services	989.37	764.70	500.00	264.70
Commodities	1,357.41	599.43	14,182.00	(13,582.57)
Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>(1,000.00)</u>
Total Expenditures	<u>12,686.12</u>	<u>6,775.86</u>	<u>\$ 25,182.00</u>	<u>\$ (18,406.14)</u>
Receipts Over (Under) Expenditures	(6,412.74)	(2,469.63)		
Unencumbered Cash, Beginning	<u>8,882.37</u>	<u>2,469.63</u>		
Unencumbered Cash, Ending	<u>\$ 2,469.63</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
SHERIFF REWARD FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash Receipts		
Donations	\$ 2,350.00	\$ 1,286.00
Total Cash Receipts	<u>2,350.00</u>	<u>1,286.00</u>
Expenditures		
Contractual Services	0.00	1,750.00
Capital Outlay	<u>744.00</u>	<u>0.00</u>
Total Expenditures	<u>744.00</u>	<u>1,750.00</u>
Receipts Over (Under) Expenditures	1,606.00	(464.00)
Unencumbered Cash, Beginning	<u>38.63</u>	<u>1,644.63</u>
Unencumbered Cash, Ending	<u><u>\$ 1,644.63</u></u>	<u><u>\$ 1,180.63</u></u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfer:				
From County Health	\$ 0.00	\$ 20,000.00	\$ 0.00	\$ 20,000.00
Total Cash Receipts	0.00	20,000.00	\$ 0.00	\$ 20,000.00
Expenditures				
Capital Outlay	0.00	0.00	25,830.00	(25,830.00)
Total Expenditures	0.00	0.00	\$ 25,830.00	\$ (25,830.00)
Receipts Over (Under) Expenditures	0.00	20,000.00		
Unencumbered Cash, Beginning	25,830.15	25,830.15		
Unencumbered Cash, Ending	\$ 25,830.15	\$ 45,830.15		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
HEALTH CARE SERVICES FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		
	Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Health Care Services Tax	\$ 299,235.11	\$ 275,776.74	\$ 295,000.00	\$ (19,223.26)
Total Cash Receipts	<u>299,235.11</u>	<u>275,776.74</u>	<u>\$ 295,000.00</u>	<u>\$ (19,223.26)</u>
Expenditures				
Appropriations:				
High Plains Mental Health Center	35,000.00	35,000.00	35,000.00	0.00
County Health	61,695.00	55,260.00	55,260.00	0.00
Northwest Kansas Hospice	10,000.00	10,000.00	10,000.00	0.00
Development Services NWKS, Inc.	45,000.00	45,000.00	45,000.00	0.00
NW Kansas Ambulance Service	62,373.02	67,000.00	67,000.00	0.00
EMT Training	0.00	0.00	5,000.00	(5,000.00)
Other Appropriations	20,444.46	6,579.18	248,776.00	(242,196.82)
Senior Care Act	3,500.00	3,500.00	3,500.00	0.00
Good Samaritan Center	0.00	20,123.54	25,000.00	(4,876.46)
Goodland Regional Medical Center	<u>100,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>338,012.48</u>	<u>242,462.72</u>	<u>\$ 494,536.00</u>	<u>\$ (252,073.28)</u>
Receipts Over (Under) Expenditures	(38,777.37)	33,314.02		
Unencumbered Cash, Beginning	<u>174,730.82</u>	<u>135,953.45</u>		
Unencumbered Cash, Ending	<u>\$ 135,953.45</u>	<u>\$ 169,267.47</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 19,786.76	\$ 18,892.12	\$ 19,867.00	\$ (974.88)
Delinquent Tax	27.08	40.26	35.00	5.26
Motor Vehicle Tax	2,257.25	2,185.40	2,144.00	41.40
Rental Vehicle Tax	2.33	2.14	0.00	2.14
Recreational Vehicle Tax	35.82	35.25	39.00	(3.75)
16/20M Vehicle Tax	145.46	167.53	142.00	25.53
In Lieu of Tax	0.00	33.89	35.00	(1.11)
County Redemption	586.41	632.45	250.00	382.45
State Aid:				
Machinery & Equipment Aid	27.74	93.44	0.00	93.44
Total Cash Receipts	<u>22,868.85</u>	<u>22,082.48</u>	<u>\$ 22,512.00</u>	<u>\$ (429.52)</u>
Expenditures				
Appropriation	<u>22,500.00</u>	<u>22,500.00</u>	<u>22,738.00</u>	<u>(238.00)</u>
Total Expenditures	<u>22,500.00</u>	<u>22,500.00</u>	<u>\$ 22,738.00</u>	<u>\$ (238.00)</u>
Receipts Over (Under) Expenditures	368.85	(417.52)		
Unencumbered Cash, Beginning	<u>389.54</u>	<u>758.39</u>		
Unencumbered Cash, Ending	<u>\$ 758.39</u>	<u>\$ 340.87</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
CEMETERY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 58,023.76	\$ 55,143.04	\$ 57,966.00	\$ (2,822.96)
Delinquent Tax	76.81	116.18	70.00	46.18
Motor Vehicle Tax	5,852.39	6,193.54	6,286.00	(92.46)
Rental Vehicle Tax	6.13	5.69	0.00	5.69
Recreational Vehicle Tax	92.74	100.24	111.00	(10.76)
16/20M Vehicle Tax	395.04	427.98	364.00	63.98
In Lieu of Tax	0.00	99.08	102.00	(2.92)
County Redemption	1,537.61	1,708.39	650.00	1,058.39
State Aid:				
Machinery & Equipment Aid	14.25	191.69	0.00	191.69
Total Cash Receipts	<u>65,998.73</u>	<u>63,985.83</u>	<u>\$ 65,549.00</u>	<u>\$ (1,563.17)</u>
Expenditures				
Appropriation	<u>65,000.00</u>	<u>65,000.00</u>	<u>65,699.00</u>	<u>(699.00)</u>
Total Expenditures	<u>65,000.00</u>	<u>65,000.00</u>	<u>\$ 65,699.00</u>	<u>\$ (699.00)</u>
Receipts Over (Under) Expenditures	998.73	(1,014.17)		
Unencumbered Cash, Beginning	<u>394.21</u>	<u>1,392.94</u>		
Unencumbered Cash, Ending	<u>\$ 1,392.94</u>	<u>\$ 378.77</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
LIBRARY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 13,169.99	\$ 17,353.67	\$ 18,256.00	\$ (902.33)
Delinquent Tax	18.57	35.23	20.00	15.23
Motor Vehicle Tax	1,548.40	1,463.82	1,427.00	36.82
Rental Vehicle Tax	1.61	1.45	0.00	1.45
Recreational Vehicle Tax	24.55	23.60	26.00	(2.40)
16/20M Vehicle Tax	101.72	114.23	97.00	17.23
In Lieu of Tax	0.00	28.35	23.00	5.35
County Redemption	400.06	439.77	130.00	309.77
State Aid:				
Machinery & Equipment Aid	28.92	0.21	0.00	0.21
Total Cash Receipts	<u>15,293.82</u>	<u>19,460.33</u>	<u>\$ 19,979.00</u>	<u>\$ (518.67)</u>
Expenditures				
Appropriation	<u>15,000.00</u>	<u>19,964.60</u>	<u>20,159.00</u>	<u>(194.40)</u>
Total Expenditures	<u>15,000.00</u>	<u>19,964.60</u>	<u>\$ 20,159.00</u>	<u>\$ (194.40)</u>
Receipts Over (Under) Expenditures	293.82	(504.27)		
Unencumbered Cash, Beginning	<u>210.45</u>	<u>504.27</u>		
Unencumbered Cash, Ending	<u>\$ 504.27</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
911 TELEPHONE SERVICE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Telephone Tax	\$ 20,318.37	\$ 18,200.97	\$ 24,750.00	\$ (6,549.03)
Equipment Reserve	170.00	0.00	0.00	0.00
Interest on Idle Funds	1,505.18	172.77	1,400.00	(1,227.23)
Reimbursements and Miscellaneous	<u>1,174.07</u>	<u>1,908.31</u>	<u>500.00</u>	<u>1,408.31</u>
Total Cash Receipts	<u>23,167.62</u>	<u>20,282.05</u>	<u>\$ 26,650.00</u>	<u>\$ (6,367.95)</u>
Expenditures				
Contractual Services	7,335.51	11,347.39	11,000.00	347.39
Commodities	16.40	5.47	5,000.00	(4,994.53)
Capital Outlay	<u>1,013.16</u>	<u>94,992.50</u>	<u>94,000.00</u>	<u>992.50</u>
Total Expenditures	<u>8,365.07</u>	<u>106,345.36</u>	<u>\$ 110,000.00</u>	<u>\$ (3,654.64)</u>
Receipts Over (Under) Expenditures	14,802.55	(86,063.31)		
Unencumbered Cash, Beginning	<u>77,495.34</u>	<u>92,297.89</u>		
Unencumbered Cash, Ending	<u>\$ 92,297.89</u>	<u>\$ 6,234.58</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
AUTO MOTOR SPECIAL FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Tag and Title Fees	\$ 59,584.74	\$ 60,826.48	\$ 67,000.00	\$ (6,173.52)
Return Mailing Fees	0.00	560.00	0.00	560.00
Sales Tax Collection Fees	<u>642.75</u>	<u>386.50</u>	<u>520.00</u>	<u>(133.50)</u>
Total Cash Receipts	<u>60,227.49</u>	<u>61,772.98</u>	<u>\$ 67,520.00</u>	<u>\$ (5,747.02)</u>
Expenditures				
Personal Services	23,315.86	29,222.30	27,000.00	2,222.30
Contractual Services	1,284.82	1,393.16	2,520.00	(1,126.84)
Commodities	951.91	465.06	1,000.00	(534.94)
Capital Outlay	3,222.29	0.00	0.00	0.00
Operating Transfer: To General	<u>31,452.61</u>	<u>30,692.46</u>	<u>37,000.00</u>	<u>(6,307.54)</u>
Total Expenditures	<u>60,227.49</u>	<u>61,772.98</u>	<u>\$ 67,520.00</u>	<u>\$ (5,747.02)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Fees	\$ 3,462.50	\$ 2,637.00	\$ 6,000.00	\$ (3,363.00)
Total Cash Receipts	<u>3,462.50</u>	<u>2,637.00</u>	<u>\$ 6,000.00</u>	<u>\$ (3,363.00)</u>
Expenditures				
Contractual Services	3,116.53	760.08	8,000.00	(7,239.92)
Commodities	<u>674.84</u>	<u>1,910.95</u>	<u>3,022.00</u>	<u>(1,111.05)</u>
Total Expenditures	<u>3,791.37</u>	<u>2,671.03</u>	<u>\$ 11,022.00</u>	<u>\$ (8,350.97)</u>
Receipts Over (Under) Expenditures	(328.87)	(34.03)		
Unencumbered Cash, Beginning	<u>722.33</u>	<u>393.46</u>		
Unencumbered Cash, Ending	<u>\$ 393.46</u>	<u>\$ 359.43</u>		

This fund is exempt from the budget law per K.S.A. 28-170a, therefore, the amount budgeted is for internal purposes only. Expenditures for this fund are not subject to budget law restrictions.

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
PROSECUTING ATTORNEY DIVERSION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Fees	\$ 3,487.38	\$ 4,884.26	\$ 7,000.00	\$ (2,115.74)
Total Cash Receipts	<u>3,487.38</u>	<u>4,884.26</u>	<u>\$ 7,000.00</u>	<u>\$ (2,115.74)</u>
Expenditures				
Contractual Services	3,085.00	2,742.66	5,000.00	(2,257.34)
Commodities	488.24	0.00	1,500.00	(1,500.00)
Capital Outlay	<u>4,845.00</u>	<u>592.47</u>	<u>5,448.00</u>	<u>(4,855.53)</u>
Total Expenditures	<u>8,418.24</u>	<u>3,335.13</u>	<u>\$ 11,948.00</u>	<u>\$ (8,612.87)</u>
Receipts Over (Under) Expenditures	(4,930.86)	1,549.13		
Unencumbered Cash, Beginning	<u>6,947.67</u>	<u>2,016.81</u>		
Unencumbered Cash, Ending	<u>\$ 2,016.81</u>	<u>\$ 3,565.94</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash Receipts		
Fees	\$ 8,841.35	\$ 7,346.00
Interest on Idle Funds	<u>55.31</u>	<u>7.30</u>
Total Cash Receipts	<u>8,896.66</u>	<u>7,353.30</u>
Expenditures		
Contractual Services	540.59	1,314.12
Commodities	0.00	230.02
Capital Outlay	<u>991.86</u>	<u>0.00</u>
Total Expenditures	<u>1,532.45</u>	<u>1,544.14</u>
Receipts Over (Under) Expenditures	7,364.21	5,809.16
Unencumbered Cash, Beginning	(7,340.92)	23.29
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>776.91</u>
Unencumbered Cash, Ending	<u><u>\$ 23.29</u></u>	<u><u>\$ 6,609.36</u></u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
City Appropriation	\$ 37,500.00	\$ 62,500.00	\$ 50,000.00	\$ 12,500.00
Grants	4,595.00	0.00	2,800.00	(2,800.00)
Rent	5,380.00	11,278.27	15,600.00	(4,321.73)
Miscellaneous Receipts	3,112.50	450.00	0.00	450.00
Operating Transfers:				
From General	37,500.00	50,000.00	50,000.00	0.00
Total Cash Receipts	<u>88,087.50</u>	<u>124,228.27</u>	<u>\$ 118,400.00</u>	<u>\$ 5,828.27</u>
Expenditures				
Personal Services	42,114.93	50,492.23	85,000.00	(34,507.77)
Contractual Services	68,143.04	72,980.53	149,988.00	(77,007.47)
Commodities	2,496.79	2,227.42	5,000.00	(2,772.58)
Capital Outlay	373.60	1,474.99	5,000.00	(3,525.01)
Total Expenditures	<u>113,128.36</u>	<u>127,175.17</u>	<u>\$ 244,988.00</u>	<u>\$ (117,812.83)</u>
Receipts Over (Under) Expenditures	(25,040.86)	(2,946.90)		
Unencumbered Cash, Beginning	<u>142,387.10</u>	<u>117,346.24</u>		
Unencumbered Cash, Ending	<u>\$ 117,346.24</u>	<u>\$ 114,399.34</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
MICRO LOANS FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash Receipts		
Loan Repayment	\$ 13,931.33	\$ 13,853.11
Interest on Repayment	<u>96.78</u>	<u>19.99</u>
Total Cash Receipts	<u>14,028.11</u>	<u>13,873.10</u>
Expenditures		
Loans	13,000.00	3,600.00
Loan Administration	<u>195.27</u>	<u>417.93</u>
Total Expenditures	<u>13,195.27</u>	<u>4,017.93</u>
Receipts Over (Under) Expenditures	832.84	9,855.17
Unencumbered Cash, Beginning	<u>5,406.73</u>	<u>6,239.57</u>
Unencumbered Cash, Ending	<u>\$ 6,239.57</u>	<u>\$ 16,094.74</u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
CDBG GRANT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>100.36</u>	<u>100.36</u>
Unencumbered Cash, Ending	<u><u>\$ 100.36</u></u>	<u><u>\$ 100.36</u></u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
911 WIRELESS FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Telephone Tax	\$ 12,374.24	\$ 12,572.70	\$ 15,000.00	\$ (2,427.30)
Interest on Idle Funds	418.15	30.61	0.00	30.61
State Aid:				
Wireless 911 Grant	<u>1,568.00</u>	<u>9,286.00</u>	<u>0.00</u>	<u>9,286.00</u>
Total Cash Receipts	<u>14,360.39</u>	<u>21,889.31</u>	<u>\$ 15,000.00</u>	<u>\$ 6,889.31</u>
Expenditures				
Contractual Services	<u>5,518.34</u>	<u>3,025.74</u>	<u>43,633.00</u>	<u>(40,607.26)</u>
Total Expenditures	<u>5,518.34</u>	<u>3,025.74</u>	<u>\$ 43,633.00</u>	<u>\$ (40,607.26)</u>
Receipts Over (Under) Expenditures	8,842.05	18,863.57		
Unencumbered Cash, Beginning	<u>19,932.72</u>	<u>28,774.77</u>		
Unencumbered Cash, Ending	<u>\$ 28,774.77</u>	<u>\$ 47,638.34</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
RURAL FIRE FIGHTER GRANT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Capital Outlay	<u>3.63</u>	<u>0.00</u>
Total Expenditures	<u>3.63</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	(3.63)	0.00
Unencumbered Cash, Beginning	<u>3.63</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
KANSAS EMERGENCY MANAGEMENT GRANT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash Receipts		
Grant Proceeds	\$ 4,568.75	\$ 0.00
Total Cash Receipts	<u>4,568.75</u>	<u>0.00</u>
Expenditures		
Contractual Services	<u>4,568.75</u>	<u>0.00</u>
Total Expenditures	<u>4,568.75</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
BOND AND INTEREST FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 66,802.46	\$ 66.29	\$ 0.00	\$ 66.29
Delinquent Tax	93.19	21.75	125.00	(103.25)
Motor Vehicle Tax	5,404.08	6,565.79	7,238.00	(672.21)
Rental Vehicle Tax	6.72	5.06	0.00	5.06
Recreational Vehicle Tax	84.58	107.16	129.00	(21.84)
16/20M Vehicle Tax	557.14	326.44	277.00	49.44
In Lieu of Tax	0.00	37.22	118.00	(80.78)
County Redemption	1,367.52	1,740.33	0.00	1,740.33
State Aid:				
Machinery & Equipment Aid	234.20	0.00	0.00	0.00
Total Cash Receipts	<u>74,549.89</u>	<u>8,870.04</u>	<u>\$ 7,887.00</u>	<u>\$ 983.04</u>
Expenditures				
Bond Principal	70,000.00	0.00	0.00	0.00
Bond Interest	2,660.00	0.00	0.00	0.00
Commissions	3.75	0.00	0.00	0.00
Cash Basis Reserve	<u>0.00</u>	<u>0.00</u>	<u>50,804.00</u>	<u>(50,804.00)</u>
Total Expenditures	<u>72,663.75</u>	<u>0.00</u>	<u>\$ 50,804.00</u>	<u>\$ (50,804.00)</u>
Receipts Over (Under) Expenditures	1,886.14	8,870.04		
Unencumbered Cash, Beginning	<u>51,958.00</u>	<u>53,844.14</u>		
Unencumbered Cash, Ending	<u>\$ 53,844.14</u>	<u>\$ 62,714.18</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
SALES TAX FOR ROAD PROJECT FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Sales Tax Receipts	\$ 1,195,863.81	\$ 1,102,114.86	\$ 1,200,000.00	\$ (97,885.14)
Interest on Idle Funds	<u>8,811.71</u>	<u>16,877.97</u>	<u>20,000.00</u>	<u>(3,122.03)</u>
Total Cash Receipts	<u>1,204,675.52</u>	<u>1,118,992.83</u>	<u>\$ 1,220,000.00</u>	<u>\$ (101,007.17)</u>
Expenditures				
Bond Principal	405,000.00	430,000.00	430,000.00	0.00
Bond Interest	<u>494,600.00</u>	<u>475,985.00</u>	<u>475,985.00</u>	<u>0.00</u>
Total Expenditures	<u>899,600.00</u>	<u>905,985.00</u>	<u>\$ 905,985.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	305,075.52	213,007.83		
Unencumbered Cash, Beginning	<u>1,115,360.55</u>	<u>1,420,436.07</u>		
Unencumbered Cash, Ending	<u>\$ 1,420,436.07</u>	<u>\$ 1,633,443.90</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
GO ROAD PROJECT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash Receipts		
Interest on Idle Funds	\$ 289,769.69	\$ 448.72
Reimbursements and Miscellaneous	<u>0.00</u>	<u>500,000.00</u>
Total Cash Receipts	<u>289,769.69</u>	<u>500,448.72</u>
Expenditures		
Contractual Services	552,017.53	0.00
Construction	<u>2,665,407.19</u>	<u>656,156.86</u>
Total Expenditures	<u>3,217,424.72</u>	<u>656,156.86</u>
Receipts Over (Under) Expenditures	(2,927,655.03)	(155,708.14)
Unencumbered Cash, Beginning	2,897,371.24	199,006.72
Prior Year Cancelled Encumbrances	<u>229,290.51</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 199,006.72</u></u>	<u><u>\$ 43,298.58</u></u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
SOLID WASTE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Fees	\$ 889,065.86	\$ 957,818.03	\$ 799,000.00	\$ 158,818.03
Lease Payments	57,251.00	24,000.00	24,000.00	0.00
Reimbursements and Miscellaneous	<u>3,296.66</u>	<u>12,742.54</u>	<u>7,000.00</u>	<u>5,742.54</u>
Total Cash Receipts	<u>949,613.52</u>	<u>994,560.57</u>	<u>\$ 830,000.00</u>	<u>\$ 164,560.57</u>
Expenditures				
Personal Services	118,965.60	111,915.07	219,900.00	(107,984.93)
Contractual Services	487,465.65	687,351.32	525,000.00	162,351.32
Commodities	39,049.43	54,884.49	75,000.00	(20,115.51)
Capital Outlay	155,069.67	19,259.18	233,551.00	(214,291.82)
Operating Transfers:				
To Equipment Reserve	0.00	310,000.00	0.00	310,000.00
To Post Closure	0.00	0.00	75,000.00	(75,000.00)
To Landfill Excavation	<u>0.00</u>	<u>0.00</u>	<u>100,000.00</u>	<u>(100,000.00)</u>
Total Expenditures	<u>800,550.35</u>	<u>1,183,410.06</u>	<u>\$ 1,228,451.00</u>	<u>\$ (45,040.94)</u>
Receipts Over (Under) Expenditures	149,063.17	(188,849.49)		
Unencumbered Cash, Beginning	<u>732,229.76</u>	<u>881,292.93</u>		
Unencumbered Cash, Ending	<u>\$ 881,292.93</u>	<u>\$ 692,443.44</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
LANDFILL EXCAVATION FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>275,434.00</u>	<u>275,434.00</u>
Unencumbered Cash, Ending	<u><u>\$ 275,434.00</u></u>	<u><u>\$ 275,434.00</u></u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
POST CLOSURE - LANDFILL FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>225,000.00</u>	<u>225,000.00</u>
Unencumbered Cash, Ending	<u><u>\$ 225,000.00</u></u>	<u><u>\$ 225,000.00</u></u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
JAIL COMMISSARY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Sales	\$ 6,819.85	\$ 9,569.83	\$ 8,500.00	\$ 1,069.83
Total Cash Receipts	<u>6,819.85</u>	<u>9,569.83</u>	<u>\$ 8,500.00</u>	<u>\$ 1,069.83</u>
Expenditures				
Commodities	5,957.84	8,013.49	6,500.00	1,513.49
Capital Outlay	<u>0.00</u>	<u>1,118.00</u>	<u>18,360.00</u>	<u>(17,242.00)</u>
Total Expenditures	<u>5,957.84</u>	<u>9,131.49</u>	<u>\$ 24,860.00</u>	<u>\$ (15,728.51)</u>
Receipts Over (Under) Expenditures	862.01	438.34		
Unencumbered Cash, Beginning	<u>13,659.82</u>	<u>14,521.83</u>		
Unencumbered Cash, Ending	<u>\$ 14,521.83</u>	<u>\$ 14,960.17</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
SHERIFF DRUG SEIZURE FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash Receipts		
Reimbursements & Miscellaneous	\$ 2,960.70	\$ 0.00
Total Cash Receipts	<u>2,960.70</u>	<u>0.00</u>
Expenditures		
Capital Outlay	<u>820.79</u>	<u>0.00</u>
Total Expenditures	<u>820.79</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	2,139.91	0.00
Unencumbered Cash, Beginning	<u>8,608.74</u>	<u>10,748.65</u>
Unencumbered Cash, Ending	<u>\$ 10,748.65</u>	<u>\$ 10,748.65</u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
AGENCY FUNDS
Statement of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributive Funds:				
Current Tax	\$ 5,387,990.45	\$ 7,639,212.12	\$ 8,056,832.03	\$ 4,970,370.54
Advance Tax	0.00	362.97	362.97	0.00
County Redemption	173,601.71	223,798.51	367,655.86	29,744.36
Delinquent Personal Property Tax	1,855.28	8,102.83	7,959.60	1,998.51
Recreational Vehicle Tax	2,622.50	13,050.59	12,624.70	3,048.39
In Lieu of Tax	11,454.97	17,740.93	17,377.98	11,817.92
Local Alcoholic Liquor Tax	0.00	16,551.91	16,551.91	0.00
Local Retailers Sales Tax	0.00	525,743.31	525,743.31	0.00
Motor Vehicle Tax	191,634.49	815,001.42	807,737.62	198,898.29
Rental Vehicle Tax	602.18	616.39	847.27	371.30
Severance Tax	0.00	3,169.95	3,169.95	0.00
Special City and County Tax	0.00	314,333.08	314,333.08	0.00
Escaped Tax	0.00	7,613.76	7,217.72	396.04
Partial Payments	12,524.70	52,940.47	48,545.91	16,919.26
Total Distributive Funds	<u>5,782,286.28</u>	<u>9,638,238.24</u>	<u>10,186,959.91</u>	<u>5,233,564.61</u>
Subdivision & Trust Funds:				
School Districts	2,100.31	2,659,269.79	2,661,188.50	181.60
Townships	104.24	7,355.25	7,319.53	139.96
Cities	(10.44)	1,643,752.19	1,643,741.75	0.00
Regional Library	0.00	40,898.03	40,898.03	0.00
Fire Districts	196,848.10	136,785.06	219,204.91	114,428.25
Heritage Trust	747.21	2,203.94	2,557.05	394.10
Drivers License	0.00	12,401.00	12,401.00	0.00
Motor Vehicle Licenses	(13.33)	463,283.04	463,269.71	0.00
Sales & Compensating Tax	19,529.14	214,356.71	221,439.37	12,446.48
Watersheds	0.00	123,840.21	123,840.21	0.00
Neighborhood Revitalization	548.65	79,970.92	80,519.57	0.00
Sunflower Extension District #6	0.00	147,795.02	147,795.02	0.00
Total Subdivision & Trust Funds	<u>219,853.88</u>	<u>5,531,911.16</u>	<u>5,624,174.65</u>	<u>127,590.39</u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
AGENCY FUNDS
Statement of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
State Funds:				
State Educational Bldg.	0.00	72,131.07	72,131.07	0.00
State Institutional Bldg.	0.00	36,058.81	36,058.81	0.00
State Correctional Institution	0.00	6.74	6.74	0.00
State of Kansas-General Fund	0.00	110.47	110.47	0.00
Total State Funds	0.00	108,307.09	108,307.09	0.00
Other Agency Funds:				
Court Trustee	243,225.00	154,976.89	138,788.09	259,413.80
Clerk of the District Court	12,623.12	873,749.58	866,571.70	19,801.00
Law Library	107,399.06	22,961.45	71,025.07	59,335.44
	363,247.18	1,051,687.92	1,076,384.86	338,550.24
Total Agency Funds	<u>\$ 6,365,387.34</u>	<u>\$ 16,330,144.41</u>	<u>\$ 16,995,826.51</u>	<u>\$ 5,699,705.24</u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2009

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Sherman County, Kansas is a municipal corporation governed by an elected three member commission. A primary government is a legal entity or public politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statements presented do not include the financial data of any component unit of Sherman County, Kansas.

B. FUND ACCOUNTING

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following types of funds comprise the financial activities of Sherman County, Kansas for 2009:

GOVERNMENTAL FUNDS:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Capital Projects Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities.

Debt Service Funds--to account for the accumulation of resources for, and the payment of, interest and principal on general obligations of Sherman County, Kansas.

PROPRIETARY FUNDS:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses), including depreciation, of providing goods and services to the general public on an continuing basis be financed or recovered primarily through user charges--or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

FIDUCIARY FUNDS:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individual, private organizations, other governmental units, and/or other funds. These include (a) Pension Trust Funds, (b) Investment Trust Funds, (c) Private-purpose Trust Funds, and (d) Agency Funds.

C. BASIS OF ACCOUNTING

Statutory Basis of Accounting: The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

C. BASIS OF ACCOUNTING (Cont'd.)

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the statutory basis of accounting.

Departure from Accounting Principles Generally Accepted in the United States of America: The basis of accounting described above results in a financial statement presentation, which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. COMPARATIVE DATA

Comparative totals for the prior year have been presented in the accompany individual fund financial statements in order to provide an understanding of changes in the County's financial position and operation. Some prior year balances have been reclassified to conform with the current year presentation.

F. TOTAL COLUMNS (MEMORANDUM ONLY)

Total Columns on the Summary of Receipts, Expenditures and Unencumbered Cash are captioned "Memorandum Only" to indicate that they are presented only to aid in financial analysis. Interfund eliminations have not been made in the aggregation of this data; and it is, therefore, not comparable to a consolidation.

G. REIMBURSED EXPENSES

Sherman County, Kansas, records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

H. ESTIMATES

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Machinery Fund	Register of Deeds Technology Fund
Capital Improvement Fund	Micro Loans Fund
Equipment Reserve Fund	CDBG Grant Fund
Sheriff Reward Fund	Rural Fire Fighter Grant Fund
Prosecuting Attorney Training Fund	Kansas Emergency Management Grant Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

1. Funds on deposit with First National Bank were under secured during the year in violation of K.S.A. 9-1402.

Management is aware of no other statutory violations for the period covered by the audit.

Note 4 - DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the Government is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

Note 4 - DEPOSITS AND INVESTMENTS (Cont'd.)

K.S.A. 12-1675 limits the County's investments of idle funds to time deposits, open accounts, and certificates of deposit with the allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk: State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk - deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at December 31, 2009.

At December 31, 2009 the County's carrying amount of deposits was \$10,800,992.61 and the bank balance was \$11,073,331.34. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$2,299,106.26 was covered by federal depository insurance, and \$8,774,225.08 was collateralized with securities held by the pledging financial institution's agents in the County's name.

Note 5 - CAPITAL PROJECTS

Pursuant to the Laws of the State of Kansas and the County's Resolution 06-10, the General Obligation Sales Tax Bond - Series 2006 was issued by the County. The Bonds, in the amount of \$12,000,000.00, constitute general obligations of the County, payable both as to principal and interest from a pledge of revenues received by the County from a special local retailers' sales tax, and if not so paid, from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property, real and personal, within the territorial limits of the County. The bonds are being issued for the purpose of providing permanent financing for the construction of certain street and roadways within Sherman County and the City of Goodland, Kansas.

At year end, capital project authorizations with approved change orders compared to cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Interest Credited to Fund	Total Project Authorization	Cash Disbursements and Accounts Payable to Date
Road Construction Project	\$ 12,000,000.00	\$ 734,546.73	12,734,546.73	\$ 12,580,981.31

Note 6 - LONG TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2009, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds:				
To be paid with sales tax revenue:				
Sales Tax Bonds - Series 2006	3.90-4.50%	09/15/2006	12,000,000.00	01/01/2025
Capital Leases Payable:				
To be paid with tax levys:				
Cat 140H Motor Grader	3.50%	11/15/2004	125,000.00	01/15/2009
Cat 140H Motor Grader	4.98%	10/01/2005	100,000.00	02/01/2009
Caterpillar Road Grader	5.29%	07/01/2006	100,000.00	02/01/2010
Cat 140M Motor Grader	4.54%	12/31/2007	147,388.80	02/15/2011
2009 Ford Pickup	4.04%	10/22/2008	25,039.00	10/14/2011
Cat 140M Motor Grader	3.75%	12/23/2008	160,800.00	02/09/2012
2009 Portable Screen Plant	3.575%	08/25/2009	151,561.00	08/25/2013

Total Contractual Indebtedness

Compensated Absences

Landfill Closure and Post Closure Care

Total Long-Term Debt

Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
\$ 11,565,000.00	\$ 0.00	\$ 430,000.00		\$ 11,135,000.00	\$ 466,632.50
27,785.62	0.00	27,785.62		0.00	975.17
26,016.92	0.00	26,016.92		0.00	810.69
51,491.73	0.00	25,066.53		26,425.20	2,790.94
73,717.84	0.00	23,467.91		50,249.93	3,417.32
14,039.00	0.00	4,492.24		9,546.76	577.80
115,000.00	0.00	29,853.06		85,146.94	718.91
0.00	151,561.00	51,561.00		100,000.00	0.00
11,873,051.11	151,561.00	618,243.28		11,406,368.83	475,923.33
49,294.61			\$ 409.07	49,703.68	
11,209.60			2,580.72	13,790.32	
<u>\$ 11,933,555.32</u>	<u>\$ 151,561.00</u>	<u>\$ 618,243.28</u>	<u>\$ 2,989.79</u>	<u>\$ 11,469,862.83</u>	<u>\$ 475,923.33</u>

Note 6 - LONG TERM DEBT (Cont'd.)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2010</u>	<u>2011</u>	<u>2012</u>
Principal:			
General Obligation Bonds:			
To be paid with sales tax revenue:			
Sales Tax Bonds - Series 2006	\$ 460,000.00	\$ 490,000.00	\$ 520,000.00
Capital Leases Payable:			
To be paid with tax levys:			
Caterpillar Road Grader	26,425.20	0.00	0.00
Cat 140M Motor Grader	24,555.81	25,694.12	0.00
2009 Ford Pickup	4,677.13	4,869.63	0.00
Cat 140M Motor Grader	27,327.91	28,369.09	29,449.94
2009 Portable Screen Plant	<u>25,027.86</u>	<u>24,104.12</u>	<u>24,980.10</u>
Total Principal	<u>568,013.91</u>	<u>573,036.96</u>	<u>574,430.04</u>
Interest			
General Obligation Bonds:			
To be paid with sales tax revenue:			
Sales Tax Bonds - Series 2006	457,452.50	437,878.75	417,195.00
Capital Leases Payable:			
To be paid with tax levys:			
Caterpillar Road Grader	1,432.27	0.00	0.00
Cat 140M Motor Grader	2,329.42	1,191.11	0.00
2009 Ford Pickup	392.91	200.41	0.00
Cat 140M Motor Grader	3,244.06	2,202.88	1,122.03
2009 Portable Screen Plant	<u>1,800.87</u>	<u>2,724.61</u>	<u>1,848.63</u>
Total Interest	<u>466,652.03</u>	<u>444,197.76</u>	<u>420,165.66</u>
Total Principal and Interest	<u>\$ 1,034,665.94</u>	<u>\$ 1,017,234.72</u>	<u>\$ 994,595.70</u>

2013	2014	2015-2019	2020-2024	2025-2029	Total
\$ 555,000.00	\$ 590,000.00	\$ 3,540,000.00	\$ 4,760,000.00	\$ 220,000.00	\$ 11,135,000.00
0.00	0.00	0.00	0.00	0.00	26,425.20
0.00	0.00	0.00	0.00	0.00	50,249.93
0.00	0.00	0.00	0.00	0.00	9,546.76
0.00	0.00	0.00	0.00	0.00	85,146.94
25,887.92	0.00	0.00	0.00	0.00	100,000.00
580,887.92	590,000.00	3,540,000.00	4,760,000.00	220,000.00	11,406,368.83
395,567.50	372,431.25	1,471,310.00	633,413.75	4,840.00	4,190,088.75
0.00	0.00	0.00	0.00	0.00	1,432.27
0.00	0.00	0.00	0.00	0.00	3,520.53
0.00	0.00	0.00	0.00	0.00	593.32
0.00	0.00	0.00	0.00	0.00	6,568.97
940.81	0.00	0.00	0.00	0.00	7,314.92
396,508.31	372,431.25	1,471,310.00	633,413.75	4,840.00	4,209,518.76
<u>\$ 977,396.23</u>	<u>\$ 962,431.25</u>	<u>\$ 5,011,310.00</u>	<u>\$ 5,393,413.75</u>	<u>\$ 224,840.00</u>	<u>\$ 15,615,887.59</u>

Note 6 - LONG TERM DEBT (Cont'd.)

The County entered into a lease purchase agreement for a Caterpillar Road Grader with Western State Bank, Goodland, Kansas, on July 1, 2006. The lease requires four annual payments of \$27,857.47 each, which began in February 2008. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for a Caterpillar 140M Motor Grader with Western State Bank, Goodland, Kansas, on December 31, 2007. The lease requires four annual payments of \$26,885.23 each, which began in February 2008. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for a 2009 Ford Pickup with Western State Bank, Goodland, Kansas, on October 22, 2008. The lease requires three annual payments of \$5,070.04 each, which began in October 2009. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for a Caterpillar 140M Motor Grader with Western State Bank, Goodland, Kansas, on December 23, 2008. The lease requires four annual payments of \$30,571.97 each, which began in February 2009. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for a 2009 Portable Screen Plant with Western State Bank, Goodland, Kansas, on August 25, 2009. The lease requires four annual payments of \$26,828.73 each, which began in January 2010. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

Note 7 - DEFINED BENEFIT PENSION PLAN

Plan description. Sherman County contributes to the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas Ave., Suite 100; Topeka, KS 66603-3803) or by calling 1-888-275-5737.

Funding policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established for calendar year 2009 is 6.54%. Sherman County employer contributions to KPERS for the years ending December 31, 2009, 2008, and 2007, were \$129,759.12, \$105,611.63, and \$101,474.78, respectively, equal to the required contributions for each year.

Note 8 - OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Note 9 - COMPENSATED ABSENCES

All employees of the County, except temporary and part-time employees, may accumulate sick leave at a rate of one day per month, accumulative to thirty-six. Sick leave cannot be used for vacation leave and expires at termination of employment.

All regular employees with at least six months of service are entitled to paid vacation time. Such begins to accrue the first full pay period following the initial hire date. However, no vacation shall be taken until satisfactory completion of an introductory period of one hundred eighty days. Maximum vacation credits can not exceed one and a quarter times the amount accrued during any continuous twelve month period. Unused vacation credits exceeding the maximum amount will be forfeited. Employees are paid for all accumulated vacation leave at their current wage scale upon termination of employment. The potential liability for unused vacation leave at December 31, 2009 is \$49,703.68.

Note 10 - INTERFUND TRANSFERS

Transfers between budgetary funds are for the purpose of shifting resources from the fund legally required to receive the revenue to an alternative fund authorized to expend the revenue. Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Equipment Reserve	K.S.A. 19-119	\$ 75,000.00
General	Economic Development	K.S.A. 19-4102	50,000.00
County Health	Co. Health Capital Outlay	K.S.A. 65-204	20,000.00
Capital Improvement	General	K.S.A. 19-120	45,000.00
Auto Motor Special	General	K.S.A. 8-145	30,692.46
Solid Waste	Equipment Reserve	K.S.A. 19-119	310,000.00

Note 11 - RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability and workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multiline Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORC). These are public entity risk pools currently operating as common risk management and insurance programs for participating members.

Sherman County pays an annual premium to KCAMP and KWORC for its coverage against risks of loss, including equipment, property and building coverage and workers compensation insurance. The agreement to participate provides that KCAMP and KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP and KWORC's management.

Note 11 - RISK MANAGEMENT (Cont'd.)

The County continues to carry commercial insurance for other risks of loss. There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 12 - CLOSURE AND POST CLOSURE CARE COSTS

State and federal laws and regulations require that Sherman County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an additional liability is being incurred based on the future closure and post closure care costs that will be incurred near or after the landfill no longer accepts waste. The liability for these landfill closure and post closure care costs is based on the amount of the landfill used during the year. The landfill was opened in the fall of 2001. The estimated liability for landfill closure and post closure care costs is \$13,790.32 as of December 31, 2009, which is based on 1.9953% usage (filled) of the landfill. It is estimated that an additional \$677,349.84 will be incurred as closure and post closure expenses between the date of the financial statements and the date the landfill is expected to be filled to capacity (2282). The estimated total current cost of the landfill closure and post closure care (\$691,140.16) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2009. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. Closure and post closure care financial assurance requirements are being met by the County using the local government financial test.

Note 13 - LEASE COMMITMENTS

Operating Leases:

The County has entered into a operating lease for the Household Waste building which contain cancellation provisions and are subject to annual appropriations. For the year ending December 31, 2009 rent expenditures were \$4,800.00 (paid from the Solid Waste Fund).

The County has entered into a operating lease for the Economic Development building which contains cancellation provisions and are subject to annual appropriations. For the year ending December 31, 2009 rent expenditures were \$7,200.00 (paid from the Economic Development Fund).

The County has entered into a operating lease for a postage machine which contain cancellation provisions are subject to annual appropriations. For the year ending December 31, 2009 rent expenditures were \$6,344.20 (paid from the General Fund).

SHERMAN COUNTY, KANSAS
RECONCILIATION OF 2008 TAX ROLL
December 31, 2009

2008 Tax Roll - As Adjusted

County Clerk's Abstract of 2008 Tax Roll	\$ 8,457,830.11
Adjustments to Original Tax Roll:	
Added Taxes	2,079.92
Abated Taxes	<u>(14,569.52)</u>
Adjusted 2008 Tax Roll	<u>\$ 8,445,340.51</u>

2008 Tax Roll - Accounted For

Collections During 2008	\$ 5,387,990.45
Collections During 2009	2,636,445.23
Deduct Refunds and Cancellations	<u>(28,809.40)</u>
Net Tax Roll Collections	\$ 7,995,626.28

Delinquent Personal Property Taxes for
Which Tax Warrants Issued
Delinquent Real Estate Taxes Entered
on the Tax Sale Record

\$ 13,638.05
<u>436,156.24</u>
<u>449,794.29</u>

2008 Tax Roll Accounted For

\$ 8,445,420.57

Difference

\$ (80.06)

SHERMAN COUNTY, KANSAS
Detailed Schedule of General Fund Receipts and Expenditures
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance
	Actual	Actual	Budget	Over (Under)
<u>RECEIPTS:</u>				
<u>TAXES AND SHARED REVENUES</u>				
Ad Valorem Property Tax	\$ 861,952.27	\$ 639,147.25	\$ 671,364.00	\$ (32,216.75)
Delinquent Tax	1,131.69	1,392.66	27,750.00	(26,357.34)
Motor Vehicle Tax	72,714.98	89,281.50	93,384.00	(4,102.50)
Rental Vehicle Tax	72.63	77.30	0.00	77.30
Recreational Vehicle Tax	1,155.89	1,449.16	1,663.00	(213.84)
16/20 M Vehicle Tax	4,246.59	5,554.16	4,719.00	835.16
In Lieu of Tax	0.00	1,253.70	1,509.00	(255.30)
County Redemption	21,651.20	51,318.73	11,000.00	40,318.73
Machinery & Equipment Aid	0.00	1,313.42	0.00	1,313.42
Severance Tax	4,966.58	1,584.98	3,200.00	(1,615.02)
Sales Tax	564,225.29	525,743.31	545,000.00	(19,256.69)
Local Alcoholic Liquor Tax	2,871.88	2,718.27	2,100.00	618.27
Total Taxes and Shared Revenues	<u>1,534,989.00</u>	<u>1,320,834.44</u>	<u>1,361,689.00</u>	<u>(40,854.56)</u>
<u>LICENSES, PERMITS AND FEES</u>				
Antique Car Fees	1,756.00	1,655.00	1,500.00	155.00
Copies	4,906.04	4,217.66	5,500.00	(1,282.34)
Filing Fees	1,219.60	75.00	0.00	75.00
Mortgage Registration Fees	56,327.09	54,844.26	65,000.00	(10,155.74)
Officer's Fees	23,048.05	17,525.00	21,000.00	(3,475.00)
Driver's License Fees	1,234.00	1,128.00	1,500.00	(372.00)
Miscellaneous Licenses and Fees	8,106.79	17,935.45	20,000.00	(2,064.55)
Total Licenses, Permits and Fees	<u>96,597.57</u>	<u>97,380.37</u>	<u>114,500.00</u>	<u>(17,119.63)</u>
<u>USES OF MONEY AND PROPERTY</u>				
Interest on Investments	188,811.56	59,639.92	225,000.00	(165,360.08)
Interest on Current Taxes	12,264.28	9,311.89	9,500.00	(188.11)
Interest on Delinquent Taxes	120,542.70	42,676.86	0.00	42,676.86
Rent on Real Property	5,504.20	1,256.00	1,500.00	(244.00)
Total Uses of Money and Property	<u>327,122.74</u>	<u>112,884.67</u>	<u>236,000.00</u>	<u>(123,115.33)</u>
<u>REIMBURSEMENTS AND MISCELLANEOUS</u>				
Civil Defense	8,445.00	7,205.38	3,500.00	3,705.38
Reimbursed Prisoner Care	21,130.70	20,329.29	20,000.00	329.29
Reimbursed Prairie Dog Bait	36,997.75	57,701.63	30,000.00	27,701.63
Miscellaneous Reimbursements	2,310.58	6,290.46	12,000.00	(5,709.54)
Other	22,970.29	43,558.94	0.00	43,558.94
Total Reimbursements and Miscellaneous	<u>91,854.32</u>	<u>135,085.70</u>	<u>65,500.00</u>	<u>69,585.70</u>

SHERMAN COUNTY, KANSAS
Detailed Schedule of General Fund Receipts and Expenditures
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS: (Cont'd.)				
<u>OPERATING TRANSFERS</u>				
From Auto Motor Special	31,452.61	30,692.46	37,000.00	(6,307.54)
From Community College Tuition	22,074.95	0.00	0.00	0.00
From Capital Improvement	0.00	45,000.00	0.00	45,000.00
Total Operating Transfers	<u>53,527.56</u>	<u>75,692.46</u>	<u>37,000.00</u>	<u>38,692.46</u>
Total Receipts	<u>\$ 2,104,091.19</u>	<u>\$ 1,741,877.64</u>	<u>\$ 1,814,689.00</u>	<u>\$ (72,811.36)</u>

SHERMAN COUNTY, KANSAS
Detailed Schedule of General Fund Receipts and Expenditures
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
EXPENDITURES				
<u>COUNTY COMMISSIONERS</u>				
Personal Services	43,409.08	43,408.90	45,700.00	(2,291.10)
Contractual Services	1,020.03	2,240.09	2,100.00	140.09
Total County Commissioners	44,429.11	45,648.99	47,800.00	(2,151.01)
<u>COUNTY CLERK</u>				
Personal Services	91,752.92	89,924.13	115,700.00	(25,775.87)
Contractual Services	4,566.25	5,122.20	4,620.00	502.20
Commodities	2,694.88	2,553.70	2,200.00	353.70
Capital Outlay	1,397.92	955.27	700.00	255.27
Total County Clerk	100,411.97	98,555.30	123,220.00	(24,664.70)
<u>COUNTY TREASURER</u>				
Personal Services	72,011.73	81,113.51	93,967.00	(12,853.49)
Contractual Services	7,235.84	6,497.51	6,700.00	(202.49)
Commodities	6,581.41	5,730.73	6,000.00	(269.27)
Total County Treasurer	85,828.98	93,341.75	106,667.00	(13,325.25)
<u>COUNTY ATTORNEY</u>				
Personal Services	126,535.04	131,740.29	146,047.00	(14,306.71)
Contractual Services	6,032.02	4,923.92	16,660.00	(11,736.08)
Commodities	3,093.64	2,251.24	2,000.00	251.24
Capital Outlay	894.84	529.29	0.00	529.29
Total County Attorney	136,555.54	139,444.74	164,707.00	(25,262.26)
<u>REGISTER OF DEEDS</u>				
Personal Services	34,816.00	36,945.33	51,000.00	(14,054.67)
Contractual Services	1,717.08	2,170.73	3,950.00	(1,779.27)
Commodities	971.57	672.80	2,200.00	(1,527.20)
Capital Outlay	0.00	216.31	500.00	(283.69)
Total Register of Deeds	37,504.65	40,005.17	57,650.00	(17,644.83)
<u>BUILDING MANAGER</u>				
Personal Services	26,425.30	24,622.53	28,402.00	(3,779.47)
Contractual Services	1,940.75	1,987.46	6,559.00	(4,571.54)
Commodities	4,514.95	4,446.23	5,993.00	(1,546.77)
Capital Outlay	76.72	365.39	2,000.00	(1,634.61)
Total Building Manager	32,957.72	31,421.61	42,954.00	(11,532.39)

SHERMAN COUNTY, KANSAS
Detailed Schedule of General Fund Receipts and Expenditures
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
EXPENDITURES (Cont'd.)				
<u>SHERIFF</u>				
Personal Services	380,887.44	383,687.61	449,250.00	(65,562.39)
Contractual Services	55,185.55	62,820.82	92,300.00	(29,479.18)
Commodities	36,353.85	29,600.67	52,000.00	(22,399.33)
Capital Outlay	75,872.11	53,971.02	42,000.00	11,971.02
Jail Expense	22,558.98	21,814.74	23,500.00	(1,685.26)
Total Sheriff	<u>570,857.93</u>	<u>551,894.86</u>	<u>659,050.00</u>	<u>(107,155.14)</u>
 <u>UNIFIED COURTS</u>				
Contractual Services	42,431.10	56,884.85	90,650.00	(33,765.15)
Commodities	3,249.20	5,264.09	5,000.00	264.09
Capital Outlay	13,793.08	3,880.02	13,000.00	(9,119.98)
Total Unified Courts	<u>59,473.38</u>	<u>66,028.96</u>	<u>108,650.00</u>	<u>(42,621.04)</u>
 <u>COURTHOUSE GENERAL</u>				
Personal Services	22,120.73	22,445.10	44,800.00	(22,354.90)
Contractual Services	296,400.82	300,313.43	315,400.00	(15,086.57)
Commodities	48,760.80	81,732.23	72,300.00	9,432.23
Capital Outlay	29,409.18	19,154.74	100,000.00	(80,845.26)
Total Courthouse General	<u>396,691.53</u>	<u>423,645.50</u>	<u>532,500.00</u>	<u>(108,854.50)</u>
 <u>CENTRAL DISPATCH</u>				
Personal Services	180,174.32	190,621.38	208,221.00	(17,599.62)
Contractual Services	43,471.53	44,526.37	22,649.00	21,877.37
Commodities	2,798.04	770.85	2,450.00	(1,679.15)
Capital Outlay	8,203.41	2,778.22	3,450.00	(671.78)
Total Central Dispatch	<u>234,647.30</u>	<u>238,696.82</u>	<u>236,770.00</u>	<u>1,926.82</u>
 <u>NON-DEPARTMENTAL</u>				
Juvenile Detention	6,745.00	11,600.00	12,000.00	(400.00)
Prisoner Medical	3,437.22	4,122.59	5,000.00	(877.41)
Other	4,108.08	27,980.53	0.00	27,980.53
Total Non-Departmental	<u>14,290.30</u>	<u>43,703.12</u>	<u>17,000.00</u>	<u>26,703.12</u>

SHERMAN COUNTY, KANSAS
Detailed Schedule of General Fund Receipts and Expenditures
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
EXPENDITURES (Cont'd.)				
<u>APPROPRIATIONS</u>				
Northwest Kansas Planning & Development	6,116.00	6,577.00	6,600.00	(23.00)
Family Shelter	1,000.00	1,000.00	1,000.00	0.00
Economic Development	30,782.74	6,804.00	35,000.00	(28,196.00)
LEPG	790.00	815.00	824.00	(9.00)
Goodland Arts Council	2,500.00	2,500.00	2,500.00	0.00
Northwest Kansas Animal	1,000.00	1,000.00	1,000.00	0.00
Other Appropriations	500.00	500.00	500.00	0.00
Total Appropriations	<u>42,688.74</u>	<u>19,196.00</u>	<u>47,424.00</u>	<u>(28,228.00)</u>
<u>OPERATING TRANSFERS</u>				
To Capital Improvement	100,000.00	0.00	100,000.00	(100,000.00)
To Equipment Reserve	0.00	75,000.00	0.00	75,000.00
To Economic Development	37,500.00	50,000.00	50,000.00	0.00
Total Operating Transfers	<u>137,500.00</u>	<u>125,000.00</u>	<u>150,000.00</u>	<u>(25,000.00)</u>
Total Expenditures	<u>\$ 1,893,837.15</u>	<u>\$ 1,916,582.82</u>	<u>\$ 2,294,392.00</u>	<u>\$ (377,809.18)</u>

SHERMAN COUNTY, KANSAS
COUNTY TREASURER
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Balance to be Accounted for January 1, 2009 \$ 11,417,637.23

RECEIPTS

County Funds

General:

Licenses, Permits, and Fees	\$	90,793.60	
Uses of Money and Property		120,398.20	
Reimbursements and Miscellaneous		128,755.28	
Operating Transfers		<u>75,692.46</u>	
	\$		415,639.54

Appraiser:

Charges for Services	2,743.67
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Auto Motor Special:

Fees	61,772.98
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County Health:

Fees, Grants, Entitlements & Donations	250,318.64
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Employee Benefits:

Reimbursements	162,504.01
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Noxious Weed:

Application and Sale of Chemicals	23,343.03
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Register of Deeds Technology:

Miscellaneous Receipts	7,346.00	
Interest on Idle Funds	<u>7.30</u>	
		7,353.30

Prosecuting Attorney's Training:

Fees	2,637.00
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Prosecuting Attorney's Diversion:

Fees	4,884.26
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Road and Bridge:

Payments for Goods & Services and Equal Aid	27,246.67
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Soldiers Memorial Park:

Miscellaneous Receipts	1,784.81
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Solid Waste:

User Fees	557,389.57
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SHERMAN COUNTY, KANSAS
COUNTY TREASURER
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

RECEIPTS (Cont'd.)

County Funds (Cont'd.)

Equipment Reserve:

Transfer	385,000.00
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Tourism & Convention:

Transient Guest Tax	107,653.03
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Jail Commissary:

Sales	9,569.83
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Prairie Dog:

Labor and Materials	4,306.23
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County Health Capital Outlay:

Transfer	20,000.00
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Health Care Services:

Health Care Services Tax	275,776.74
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Micro Loans:

Loan Repayment	13,853.11	
Interest on Repayment	19.99	
		13,873.10

Sheriff Reward:

Donations	1,286.00
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911 Wireless:

Telephone Tax	12,572.70	
Interest on Idle Funds	30.61	
State Grant	9,286.00	
		21,889.31

911 Telephone Service:

Telephone Tax	18,200.97	
Miscellaneous Receipts	1,908.31	
Interest on Idle Funds	172.77	
		20,282.05

Economic Development:

Appropriations	62,500.00	
Miscellaneous Receipts	11,728.27	
Transfer	50,000.00	
		124,228.27

SHERMAN COUNTY, KANSAS
COUNTY TREASURER
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

RECEIPTS (Cont'd.)

County Funds (Cont'd.)

GO Road Project

Reimbursements	500,000.00	
Interest on Idle Funds	<u>448.72</u>	
		<u>500,448.72</u>

Sales Tax for Road Project:

Sales Tax	1,102,114.86	
Interest on Idle Funds	<u>16,877.97</u>	
		<u>1,118,992.83</u>

Total County Funds	4,120,923.59
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Distributive Funds:

Current Tax	7,619,440.43
Advance Tax	362.97
County Redemption	209,705.83
Delinquent Personal Property Tax	8,102.83
Recreational Vehicle Tax	13,003.09
In Lieu of Tax	17,740.93
Local Alcoholic Liquor Tax	16,551.91
Local Retailers Sales Tax	525,743.31
Motor Vehicle Tax	815,001.42
Rental Vehicle Tax	616.39
Severance Tax	3,169.95
Special City and County Tax	314,333.08
Escaped Tax	7,613.76
Partial Payments	<u>52,940.47</u>

Total Distributive Funds	9,604,326.37
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Subdivision & Trust Funds:

Heritage Trust	2,203.94
Motor Vehicle Licenses	462,356.19
Drivers License	12,401.00
Sales & Compensating Tax	214,356.71
Fire Districts	<u>43,979.26</u>

Total Subdivision & Trust Funds	<u>735,297.10</u>
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Total Receipts	<u>14,460,547.06</u>
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Receipts and Beginning Balance	25,878,184.29
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SHERMAN COUNTY, KANSAS
COUNTY TREASURER
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

DISBURSEMENTS

County Funds:

General Fund	\$ 1,957,128.33	
Appraiser	140,509.47	
Auto Motor Special	61,772.98	
City-County Recreation	36,000.00	
County Health	283,052.27	
Direct Election	39,235.70	
Employee Benefits	991,221.81	
Free Fair	30,000.00	
Historical Society	14,000.00	
Hospital Maintenance	393,000.00	
Noxious Weed	71,851.31	
Register of Deeds Technology	8,625.32	
Program for the Elderly	72,452.12	
Prosecuting Attorney	2,671.03	
Prosecuting Attorney Diversion	3,335.13	
Road & Bridge	1,363,977.68	
Soldiers Memorial	20,232.35	
Solid Waste	1,301,094.31	
Special Alcohol	11,115.38	
Capital Improvement	109,696.47	
Equipment Reserve	353,657.40	
Special Parks & Recreation	4,607.60	
Special Machinery	49,331.79	
Tort Liability	18,662.00	
Tourism and Convention	107,653.03	
Jail Commissary	9,204.36	
Special Prairie Dog	6,797.23	
Health Care Services	242,517.34	
Micro Loans	4,017.93	
Sheriff Reward	1,750.00	
Soil Conservation	22,500.00	
911 Wireless	3,025.74	
Cemetery Fund	65,000.00	
Library Fund	19,964.60	
911 Telephone Service	106,361.76	
Economic Development	126,457.33	
GO Road Project	201,166.76	
Sales Tax for Road Project	<u>905,985.00</u>	
Total County Funds		9,159,631.53

SHERMAN COUNTY, KANSAS
COUNTY TREASURER
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Distributive Funds:

Advance Tax	32.57
Current Tax	19,566.42
Recreational Vehicle Tax	326.10
In Lieu of Tax	10,738.86
Motor Vehicle Tax	14,451.44
Escaped Tax	369.12
Partial Payments	<u>1,723.82</u>

Total Distributive Funds		47,208.33
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State Funds		108,307.09
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Subdivision & Trust Funds:

School Districts	2,661,188.50
Townships	7,319.53
Cities	1,643,741.75
Regional Library	40,898.03
Fire Districts	219,204.91
Heritage Trust	2,557.05
Motor Vehicle Licenses	463,269.71
Drivers License	12,401.00
Sales & Compensating Tax	221,439.37
Neighborhood Revitalization	79,171.20
Watersheds	123,840.21
Sunflower Extension District #6	<u>147,795.02</u>

Total Subdivision & Trust Funds		<u>5,622,826.28</u>
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Total Disbursements		<u>14,937,973.23</u>
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Balance to be Accounted for December 31, 2009		<u><u>\$ 10,940,211.06</u></u>
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SHERMAN COUNTY, KANSAS
COUNTY TREASURER
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Cash Balances to be Accounted For	\$ <u>10,940,211.06</u>
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Composition of Cash Balance

Cash on Hand:	
County Treasurer	\$ 16,552.44
State Fiscal Agent	461,141.25

Petty Cash:	
Cash on Hand	50.00
Bankwest, Goodland, Kansas (reconciled)	500.00

Cash in Banks:	
First National Bank, Goodland, Kansas (reconciled)	2,047,351.15
Peoples State Bank, Goodland, Kansas (reconciled)	4,947,048.28

Certificates of Deposits:	
First National Bank, Goodland, Kansas	650,000.00
Bankwest, Goodland, Kansas	2,417,567.94
Western State Bank, Goodland, Kansas	300,000.00
Peoples State Bank, Goodland, Kansas	<u>100,000.00</u>

Balance Accounted for December 31, 2009	\$ <u>10,940,211.06</u>
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SHERMAN COUNTY, KANSAS
COUNTY CLERK
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Balance to be Accounted for January 1, 2009		\$	0.00
RECEIPTS			
Filing Fees	135.74		
Copies & Miscellaneous	<u>129.22</u>		
Total Receipts			<u>264.96</u>
Receipts and Beginning Balance		\$	264.96
DISBURSEMENTS			
To the County Treasurer:			
County Officer's Fees & Miscellaneous	<u>264.96</u>		
Total Disbursements			<u>264.96</u>
Balance to be Accounted for December 31, 2009		\$	<u>0.00</u>
COMPOSITION OF CASH BALANCE			
Cash on hand		\$	<u>0.00</u>

SHERMAN COUNTY, KANSAS
REGISTER OF DEEDS
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Balance to be Accounted for January 1, 2009	\$	0.00
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RECEIPTS

Recording Fees	\$	14,220.00
Mortgage Registration Fees		54,853.92
Heritage Trust Fees		2,194.28
UCC and Copy Fees		1,541.92
Technology Fund Fees		<u>7,353.30</u>

Total Receipts		<u>80,163.42</u>
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Receipts and Beginning Balance	\$	80,163.42
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DISBURSEMENTS

To the County Treasurer:		
County Officer's Fees	\$	15,761.92
Mortgage Registration Fees		54,853.92
Heritage Trust Fees		2,194.28
Technology Fund Fees		<u>7,353.30</u>

Total Disbursements		<u>80,163.42</u>
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Balance to be Accounted for December 31, 2009	\$	<u><u>0.00</u></u>
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COMPOSITION OF CASH BALANCE

Cash on hand	\$	<u><u>0.00</u></u>
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SHERMAN COUNTY, KANSAS
DISTRICT COURT
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Balance to be Accounted for January 1, 2009 \$ 12,623.12

RECEIPTS

Fines	\$	314,100.59	
Docket Fees		259,611.88	
Judgments & Restitution		169,038.85	
Cash Bonds		42,083.26	
Judicial Branch Surcharge		14,673.32	
A.S.A. - A.S.A.P. Fees		3,825.40	
KBI Lab Fees		8,593.35	
Attorney Fees		27,792.29	
Diversion Costs		4,320.26	
Reinstatement Fee		2,764.00	
Indigent Defense Fees		2,620.40	
Marriage Licenses		2,773.00	
Refunds		25.00	
Miscellaneous/Unapplied		<u>21,527.98</u>	
Total Receipts			<u>873,749.58</u>

Receipts and Beginning Balance \$ 886,372.70

DISBURSEMENTS

Fines	\$	314,100.59	
Docket Fees		259,611.88	
Judgments & Restitution		170,787.87	
Cash Bonds		30,578.26	
Judicial Branch Surcharge		14,673.32	
A.S.A. - A.S.A.P. Fees		6,403.50	
KBI Lab Fees		8,593.35	
Attorney Fees		27,792.29	
Diversion Costs		4,320.26	
Reinstatement Fee		2,764.00	
Indigent Defense Fees		2,620.40	
Marriage Licenses		2,773.00	
Refunds		25.00	
Miscellaneous/Unapplied		<u>21,527.98</u>	
Total Disbursements			<u>866,571.70</u>

Balance to be Accounted for December 31, 2009 \$ 19,801.00

COMPOSITION OF CASH BALANCE

Cash on hand	\$	25.00	
First Natl. Bank-Goodland, KS (reconciled)		<u>19,776.00</u>	
Balance Accounted for December 31, 2009			<u><u>\$ 19,801.00</u></u>

SHERMAN COUNTY, KANSAS
DISTRICT COURT
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

ANALYSIS OF ACCOUNTABLE BALANCES:

Judgments and Restitution	\$	153.60
Cash Bonds		18,102.00
Other		<u>1,545.40</u>
Total Accountable Balance		<u>\$ 19,801.00</u>

SHERMAN COUNTY, KANSAS
COURT TRUSTEE
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Balance to be Accounted for January 1, 2009	\$	243,225.00
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RECEIPTS

Court Fees	\$	32,843.92
State of Kansas		121,194.43
Interest on Idle Funds		<u>938.54</u>

Total Receipts		<u>154,976.89</u>
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Receipts and Beginning Balance	\$	398,201.89
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DISBURSEMENTS

Contracted Services	\$	138,000.00
Miscellaneous		<u>788.09</u>

Total Disbursements		<u>138,788.09</u>
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Balance to be Accounted for December 31, 2009	\$	<u><u>259,413.80</u></u>
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COMPOSITION OF CASH BALANCE

First Natl. Bank-Goodland, KS (reconciled)	\$	109,413.80
Western State Bank-Goodland, KS C.D.		<u>150,000.00</u>
		<u><u>259,413.80</u></u>

SHERMAN COUNTY, KANSAS
SHERIFF
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Balance to be Accounted for January 1, 2009	\$	0.00
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RECEIPTS

Prisoner Care	\$	20,329.29
Delinquent Personal Property Taxes		8,914.16
Fees and Costs		5,786.00
Bonds		2,821.28
Prisoner Phone		1,267.51
Commissary		9,569.83
Other		<u>2,047.75</u>

Total Receipts		<u>50,735.82</u>
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Receipts and Beginning Balance	\$	50,735.82
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DISBURSEMENTS

To the County Treasurer:	\$	<u>50,735.82</u>
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Total Disbursements		<u>50,735.82</u>
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Balance to be Accounted for December 31, 2009	\$	<u><u>0.00</u></u>
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COMPOSITION OF CASH BALANCE

Cash on hand	\$	<u><u>0.00</u></u>
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SHERMAN COUNTY, KANSAS
PUBLIC WORKS
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Balance to be Accounted for January 1, 2009	\$	50.00
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RECEIPTS

Payment for Goods & Services	\$	<u>4,454.21</u>
Total Receipts		<u>4,454.21</u>

Receipts and Beginning Balance	\$	4,504.21
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DISBURSEMENTS

To the County Treasurer:	\$	<u>4,454.21</u>
Total Disbursements		<u>4,454.21</u>

Balance to be Accounted for December 31, 2009	\$	<u>50.00</u>
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COMPOSITION OF CASH BALANCE

Cash on hand	\$	<u>50.00</u>
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ACCOUNTS RECEIVABLE
CHARGES, CREDITS AND BALANCES

Accounts Receivable, January 1, 2009	\$	0.00
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CHARGES

Townships, Cities & Individuals	\$	<u>4,454.21</u>
Total Charges		<u>4,454.21</u>

Total Charges and Beginning Balance	\$	4,454.21
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CREDITS

Collections:		
Townships, Cities & Individuals	\$	<u>4,454.21</u>
Total Collections		<u>4,454.21</u>

Accounts Receivable, December 31, 2009	\$	<u>0.00</u>
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SHERMAN COUNTY, KANSAS
PUBLIC WORKS
Accounts Receivable
December 31, 2009

DETAIL OF ACCOUNTS RECEIVABLE	Balance <u>12/31/2009</u>
<u>NAME</u>	
Cities:	
None	\$ 0.00
Townships:	
None	0.00
Individuals:	
None	<u>0.00</u>
TOTAL	<u>\$ 0.00</u>

SHERMAN COUNTY, KANSAS
NOXIOUS WEED/PRAIRIE DOG SUPERVISOR
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Balance to be Accounted for January 1, 2009	\$	0.00
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RECEIPTS

Payment for Goods & Services	\$	<u>31,630.83</u>
Total Receipts		<u>31,630.83</u>

Receipts and Beginning Balance	\$	31,630.83
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DISBURSEMENTS

To the County Treasurer:	\$	<u>31,630.83</u>
Total Disbursements		<u>31,630.83</u>

Balance to be Accounted for December 31, 2009	\$	<u>0.00</u>
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COMPOSITION OF CASH BALANCE

Cash on hand	\$	<u>0.00</u>
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ACCOUNTS RECEIVABLE
CHARGES, CREDITS AND BALANCES

Accounts Receivable, January 1, 2009	\$	2,080.66
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CHARGES

Application and Sale of Chemicals	\$	<u>31,764.98</u>
Total Charges		<u>31,764.98</u>

Total Charges and Beginning Balance	\$	33,845.64
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CREDITS

Collections and Adjustments:		
Collections on Account	\$	<u>31,600.83</u>
Total Collections and Adjustments		<u>31,600.83</u>

Accounts Receivable, December 31, 2009	\$	<u>2,244.81</u>
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SHERMAN COUNTY, KANSAS
NOXIOUS WEED/PRAIRIE DOG SUPERVISOR
Accounts Receivable
December 31, 2009

DETAIL OF ACCOUNTS RECEIVABLE

<u>NAME</u>		<u>Date Originated</u>	<u>Balance 12/31/2009</u>
Briney Farms	Noxious Weed	2008	\$ (77.80)
Nathan Emig	Noxious Weed	2006	0.18
Bob Gramzow	Noxious Weed	2008	(12.74)
Grant Township	Noxious Weed	2008	0.01
Joe Scheopner	Noxious Weed	2005	(0.20)
Rick Stefan	Noxious Weed	2008	(5.00)
Dave Bowman	Prairie Dog	2009	(95.00)
John Boxington	Prairie Dog	2009	0.60
Larry Burk	Prairie Dog	2009	1,026.00
Dick Bursch	Prairie Dog	2009	151.50
Howard Carney	Prairie Dog	2009	(46.00)
Buelah Cress	Prairie Dog	2009	(72.87)
Bruce Howard	Prairie Dog	2004	(8.00)
Dale Hudson	Prairie Dog	2009	(21.00)
Chuck Ihrig	Prairie Dog	2009	(210.00)
Peggy Kline	Prairie Dog	2005	(2.50)
Genevieve Matthews	Prairie Dog	2009	741.00
Duane Neitzel	Prairie Dog	2009	(9.50)
Richard Nelson	Prairie Dog	2008	(26.50)
Merle Stasser	Prairie Dog	2009	(30.50)
Stateline Township	Prairie Dog	2009	122.00
Bruce Shulte	Prairie Dog	2009	(19.00)
George Schmidt	Prairie Dog	2009	104.55
Valerie Township	Prairie Dog	2009	228.25
Glenn Weiss	Prairie Dog	2009	507.33
TOTAL			<u>\$ 2,244.81</u>

SHERMAN COUNTY, KANSAS
SOLID WASTE
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Balance to be Accounted for January 1, 2009	\$	0.00
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RECEIPTS

User Fees	\$	<u>3,511.41</u>
Total Receipts		<u>3,511.41</u>

Receipts and Beginning Balance	\$	3,511.41
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DISBURSEMENTS

To the County Treasurer	\$	<u>3,511.41</u>
Total Disbursements		<u>3,511.41</u>

Balance to be Accounted for December 31, 2009	\$	<u>0.00</u>
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COMPOSITION OF CASH BALANCE

Cash on hand	\$	<u>0.00</u>
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ACCOUNTS RECEIVABLE
CHARGES, CREDITS AND BALANCES

Accounts Receivable, January 1, 2009	\$	0.00
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CHARGES

Solid Waste Disposal	\$	<u>3,511.41</u>
Total Charges		<u>3,511.41</u>

Total Charges and Beginning Balance	\$	3,511.41
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CREDITS

Collections on Account	\$	<u>3,511.41</u>
Total Collections		<u>3,511.41</u>

Accounts Receivable, December 31, 2009	\$	<u>0.00</u>
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SHERMAN COUNTY, KANSAS
COUNTY HEALTH
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Balance to be Accounted for January 1, 2009 \$ 0.00

RECEIPTS

Fees, Reimbursements and Donations

County Health	\$	9,916.09
Family Planning		6,772.30
Medicaid - County		7,304.80
Medicaid - Family Planning		114.85
Insurance - County		5,219.24
Insurance - Family Planning		1,422.12
Child Care - County		3,321.00
Health Care Services		55,260.00
Reimbursements & Miscellaneous		<u>47,819.52</u>

Total Fees, Reimbursements and Donations \$ 137,149.92

Grants and Intergovernmental Receipts

WIC	\$	80,120.32
Child Care		14,302.00
State Formula		7,000.00
Family Planning		4,935.00
Kansas Health Foundation		1,200.00
MCH Grant		1,080.00
IAP Grant		2,414.00
Bioterrorism		<u>2,117.40</u>

Total Grants and Intergovernmental Receipts 113,168.72

Total Receipts 250,318.64

Receipts and Beginning Balance \$ 250,318.64

DISBURSEMENTS

To the County Treasurer \$ 250,318.64

Total Disbursements 250,318.64

Balance to be Accounted for December 31, 2009 \$ 0.00

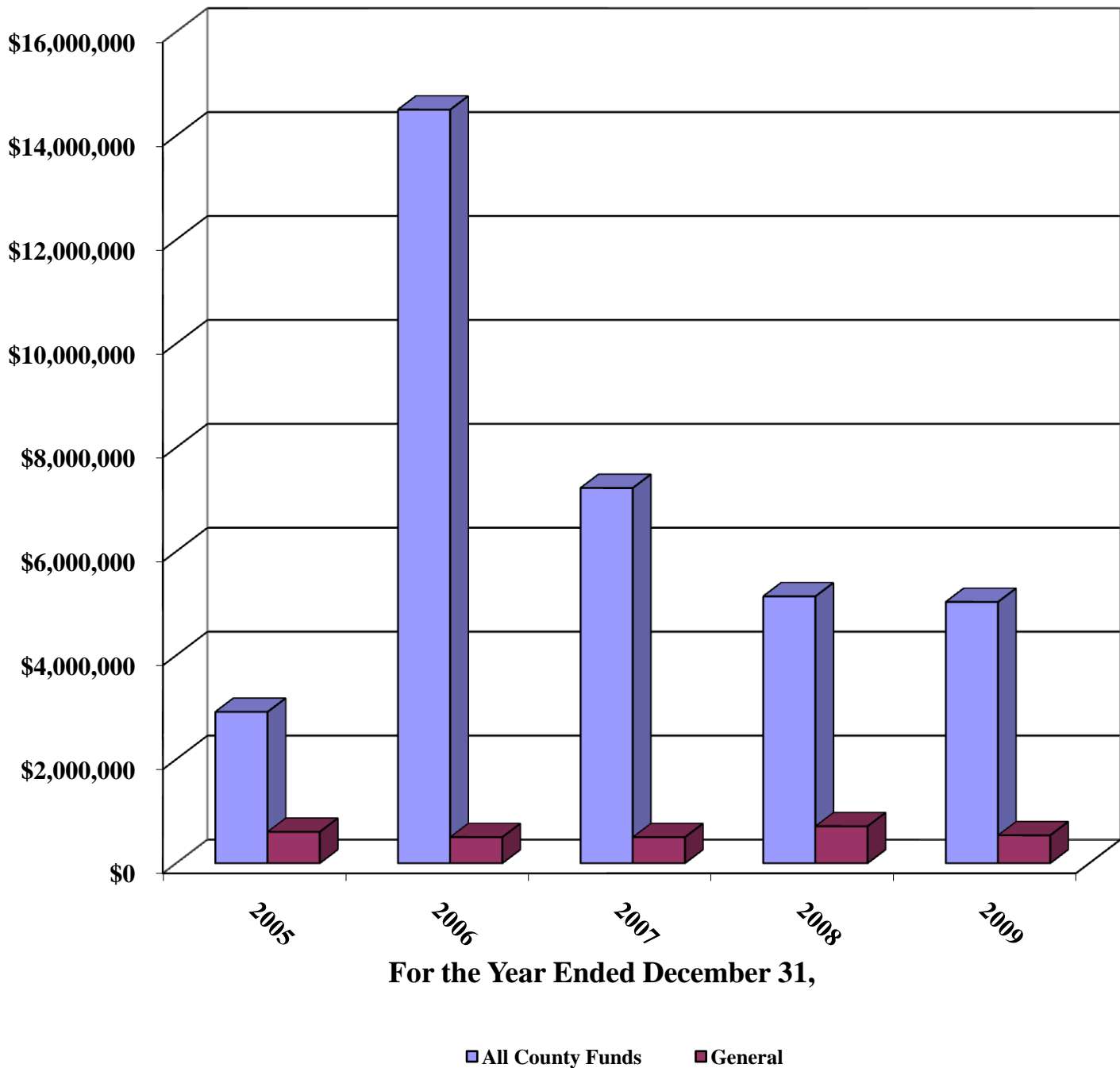
COMPOSITION OF CASH BALANCE

Cash on hand \$ 0.00

SHERMAN COUNTY, KANSAS
APPRAISER
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Balance to be Accounted for January 1, 2009	\$	0.00
RECEIPTS		
Copies & Miscellaneous	\$	<u>2,743.67</u>
Total Receipts		<u>2,743.67</u>
Receipts and Beginning Balance	\$	2,743.67
DISBURSEMENTS		
To the County Treasurer	\$	<u>2,743.67</u>
Total Disbursements		<u>2,743.67</u>
Balance to be Accounted for December 31, 2009	\$	<u>0.00</u>
COMPOSITION OF CASH BALANCE		
Cash on hand	\$	<u>0.00</u>

Sherman County Unencumbered Cash Balances

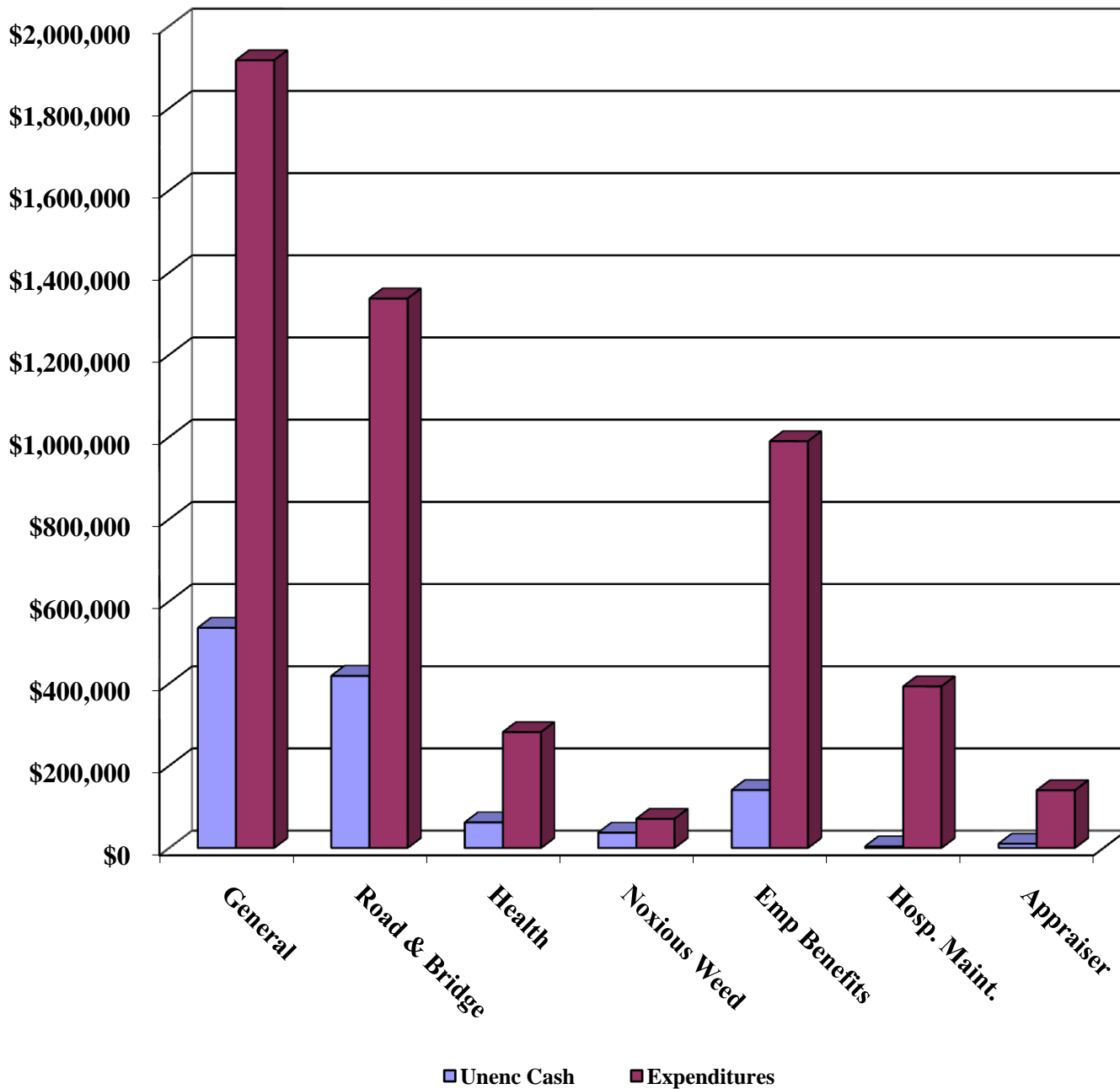


Sherman County

Unencumbered Cash vs. Expenditures

December 31, 2009

Selected Funds

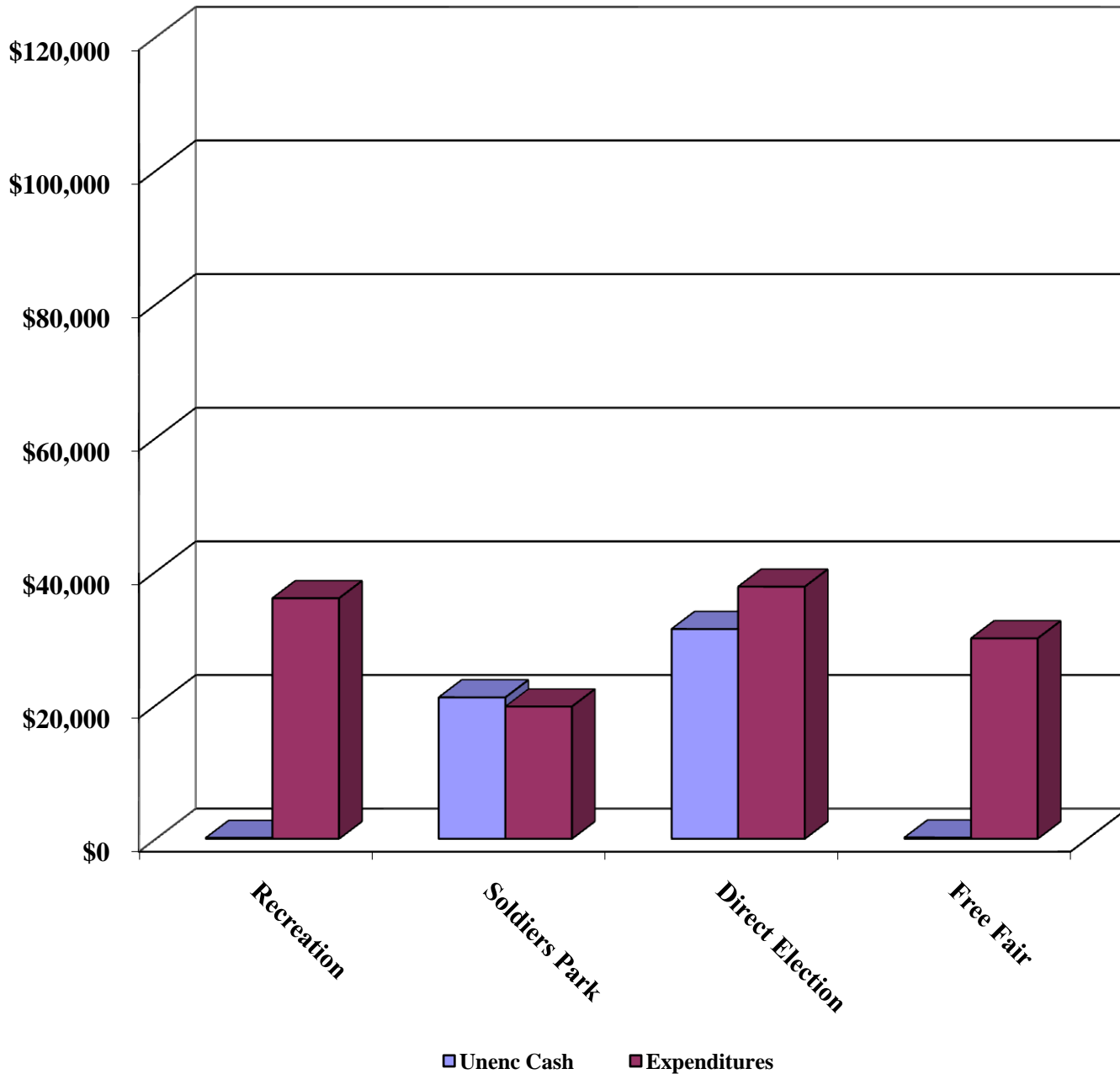


Sherman County

Unencumbered Cash vs. Expenditures

December 31, 2009

Selected Funds

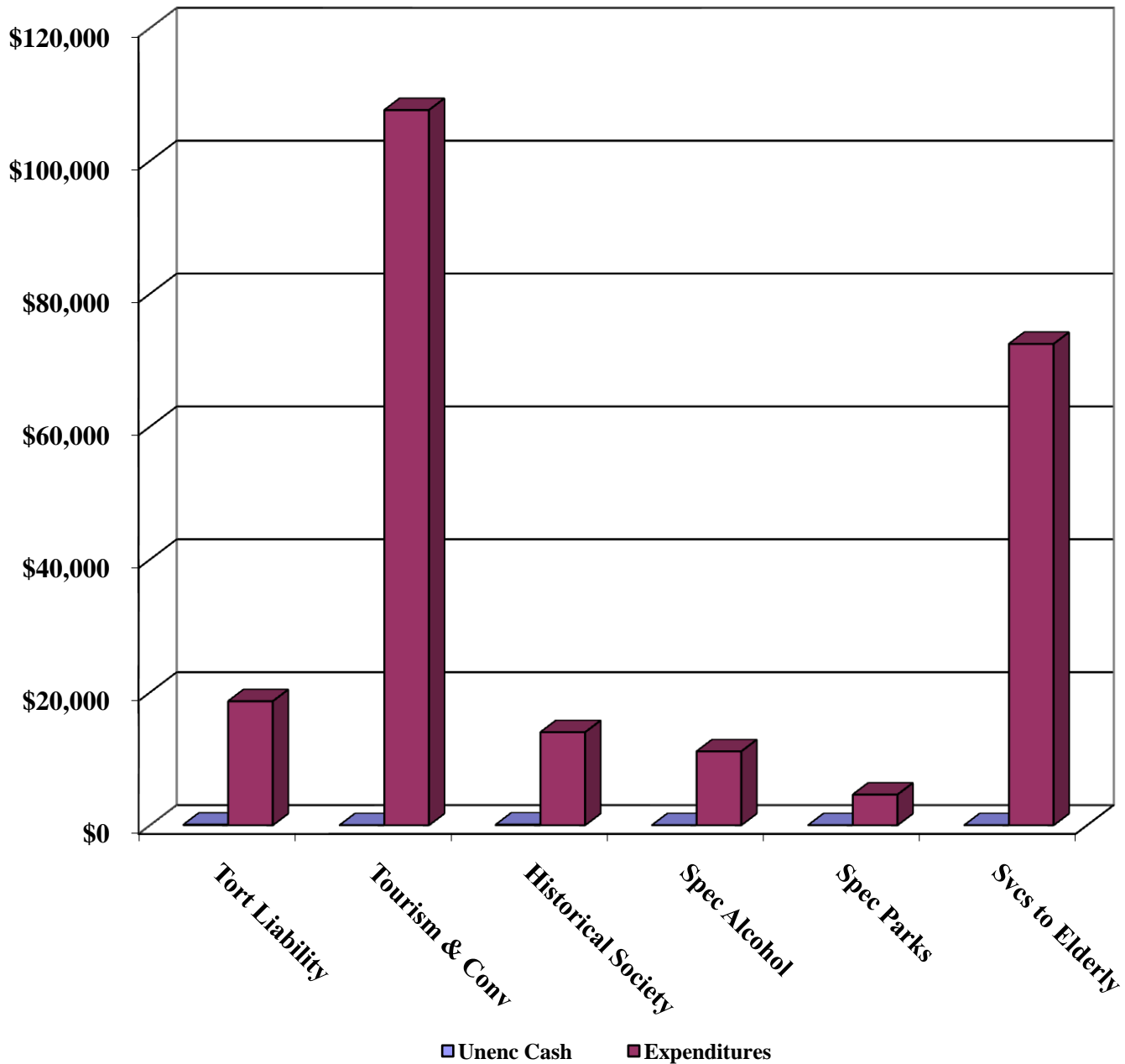


Sherman County

Unencumbered Cash vs. Expenditures

December 31, 2009

Selected Funds

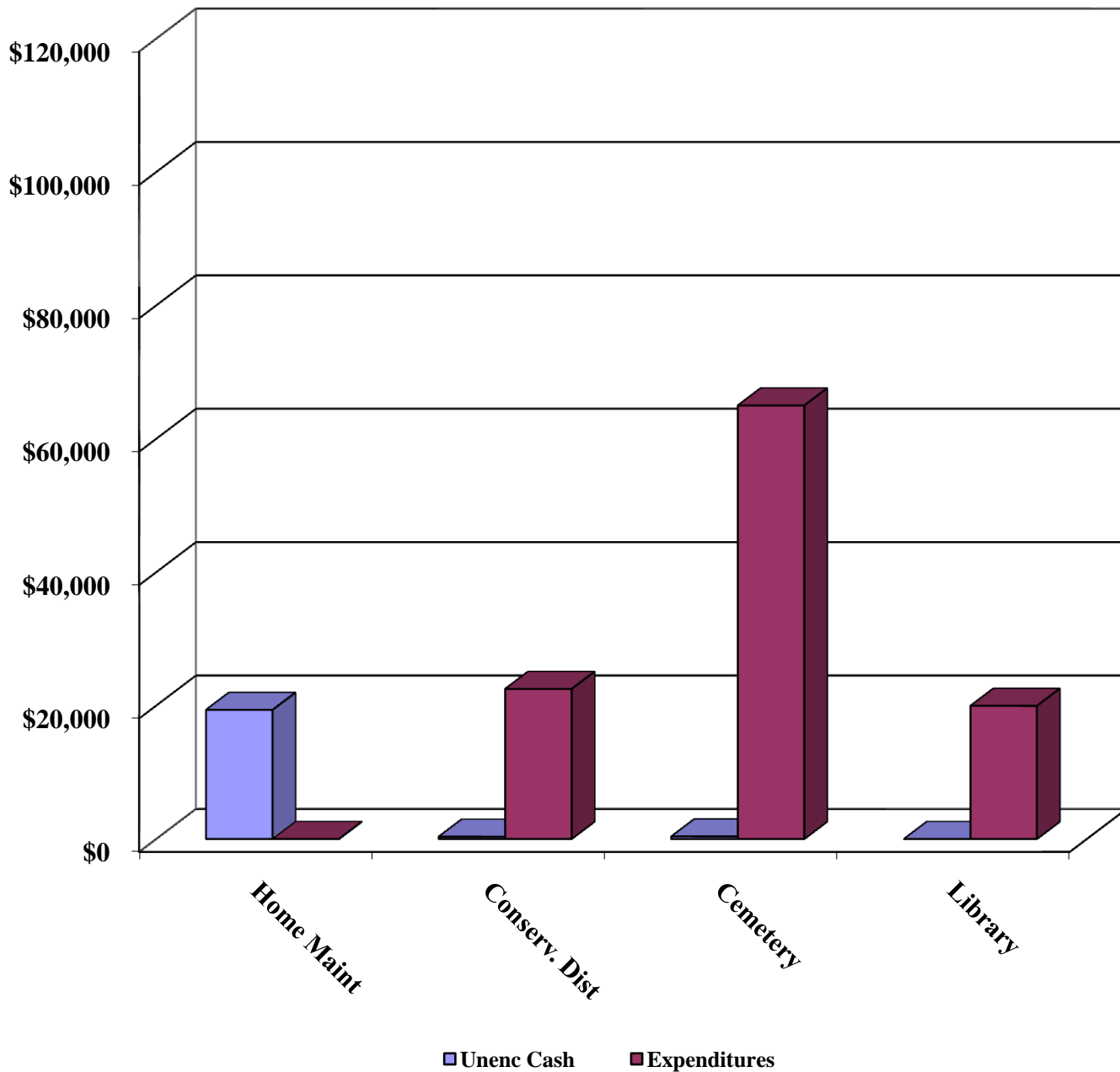


Sherman County

Unencumbered Cash vs. Expenditures

December 31, 2009

Selected Funds

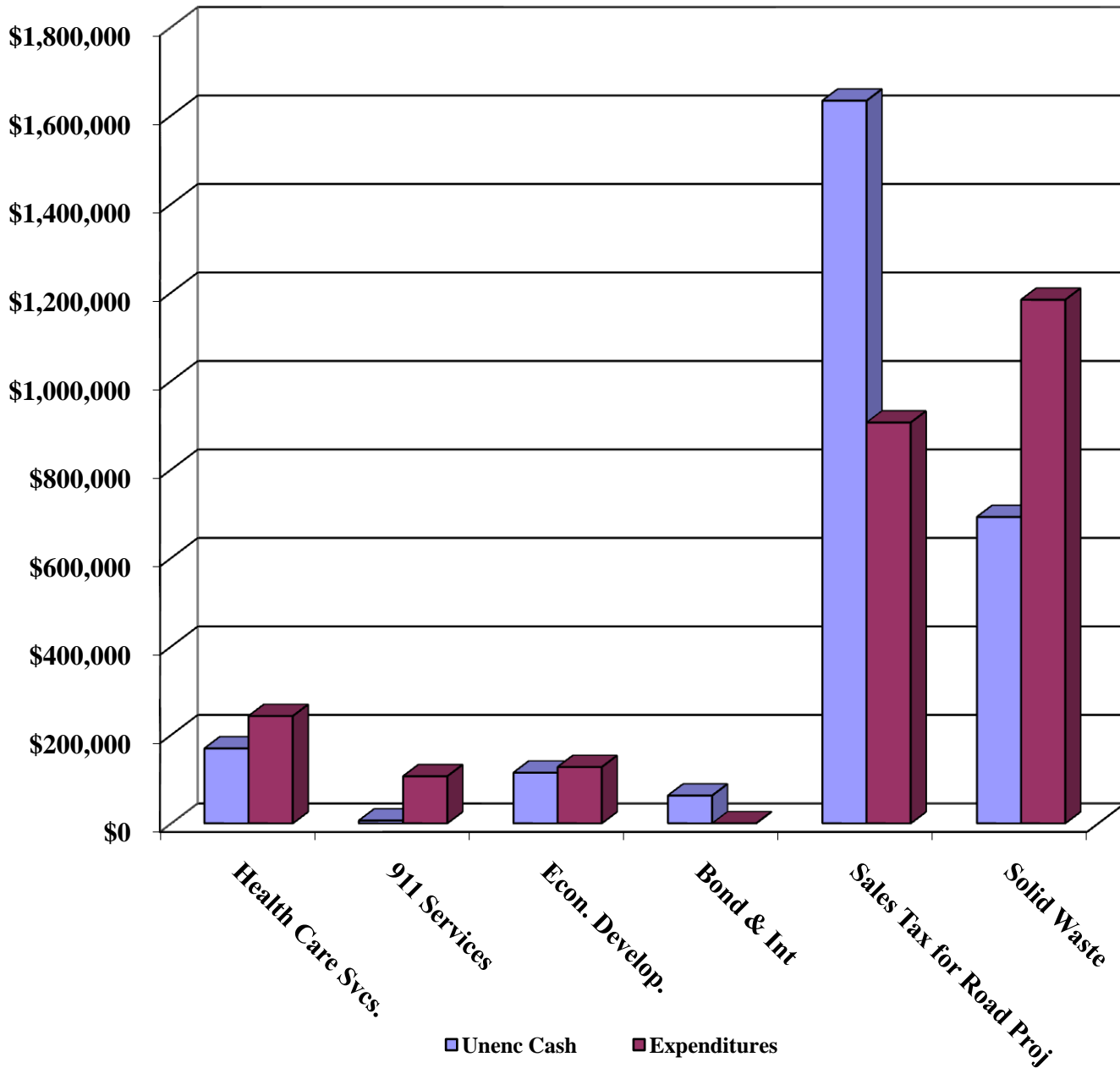


Sherman County

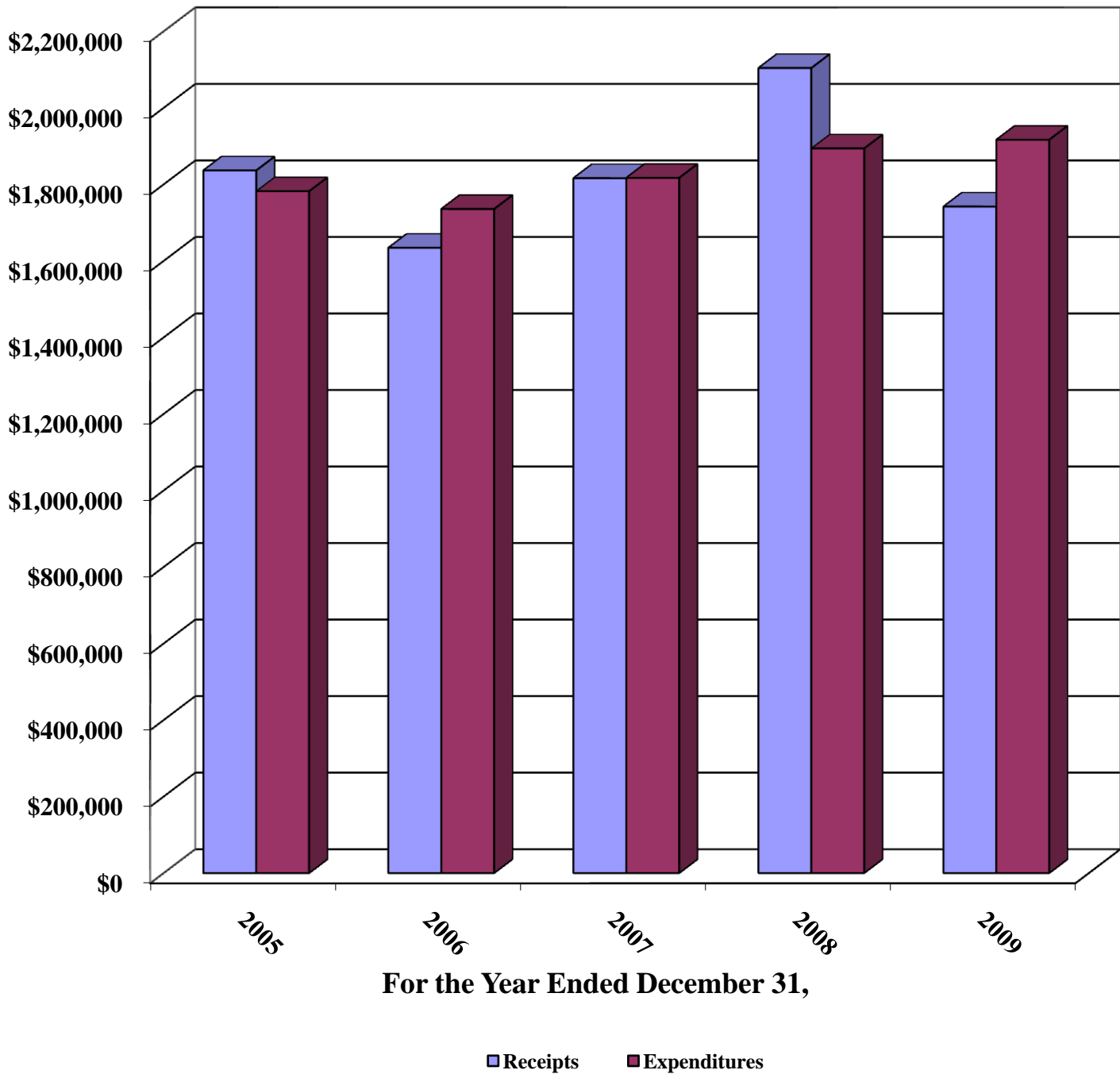
Unencumbered Cash vs. Expenditures

December 31, 2009

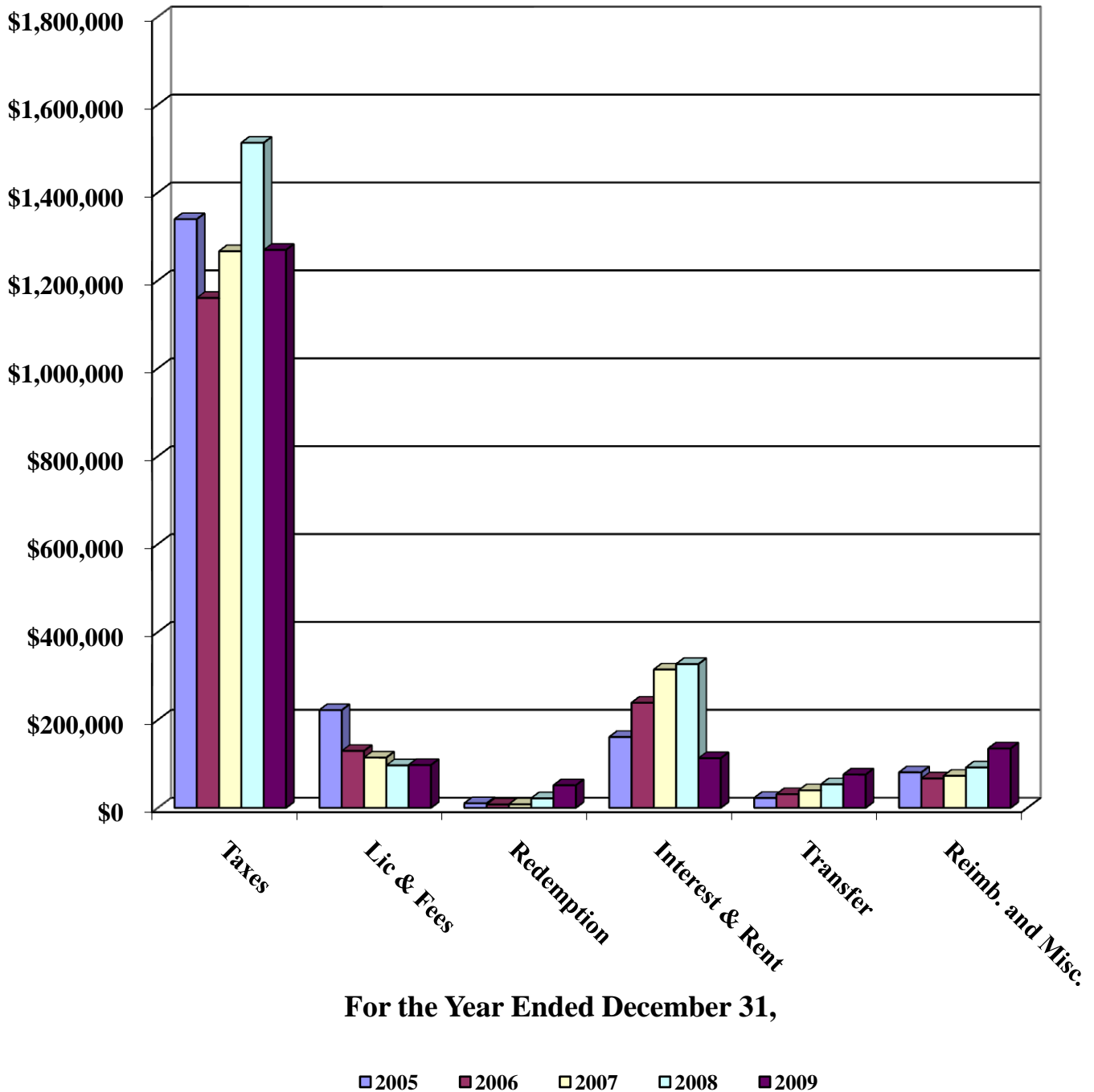
Selected Funds



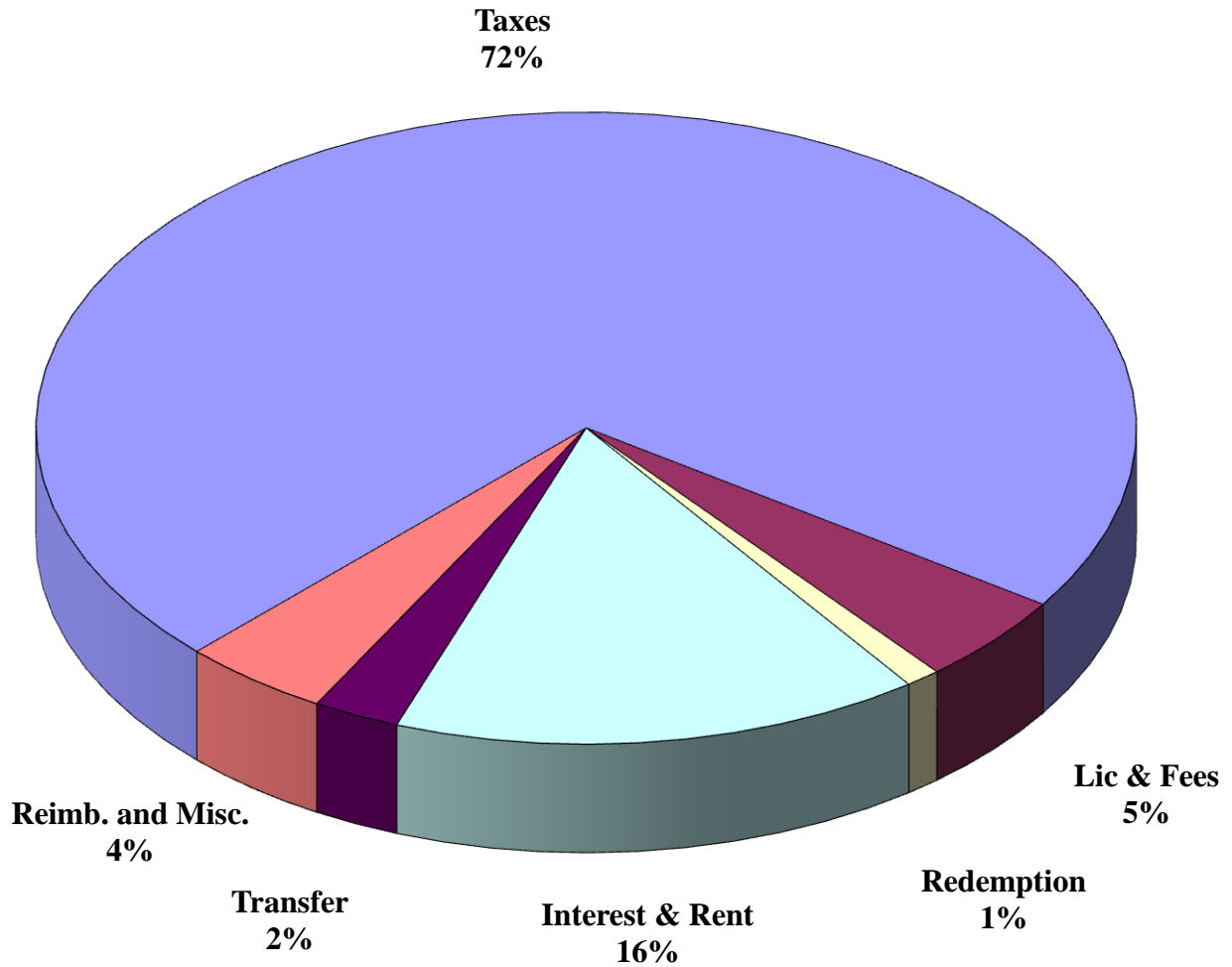
Sherman County General Fund Receipts and Expenditures



Sherman County General Fund Revenues

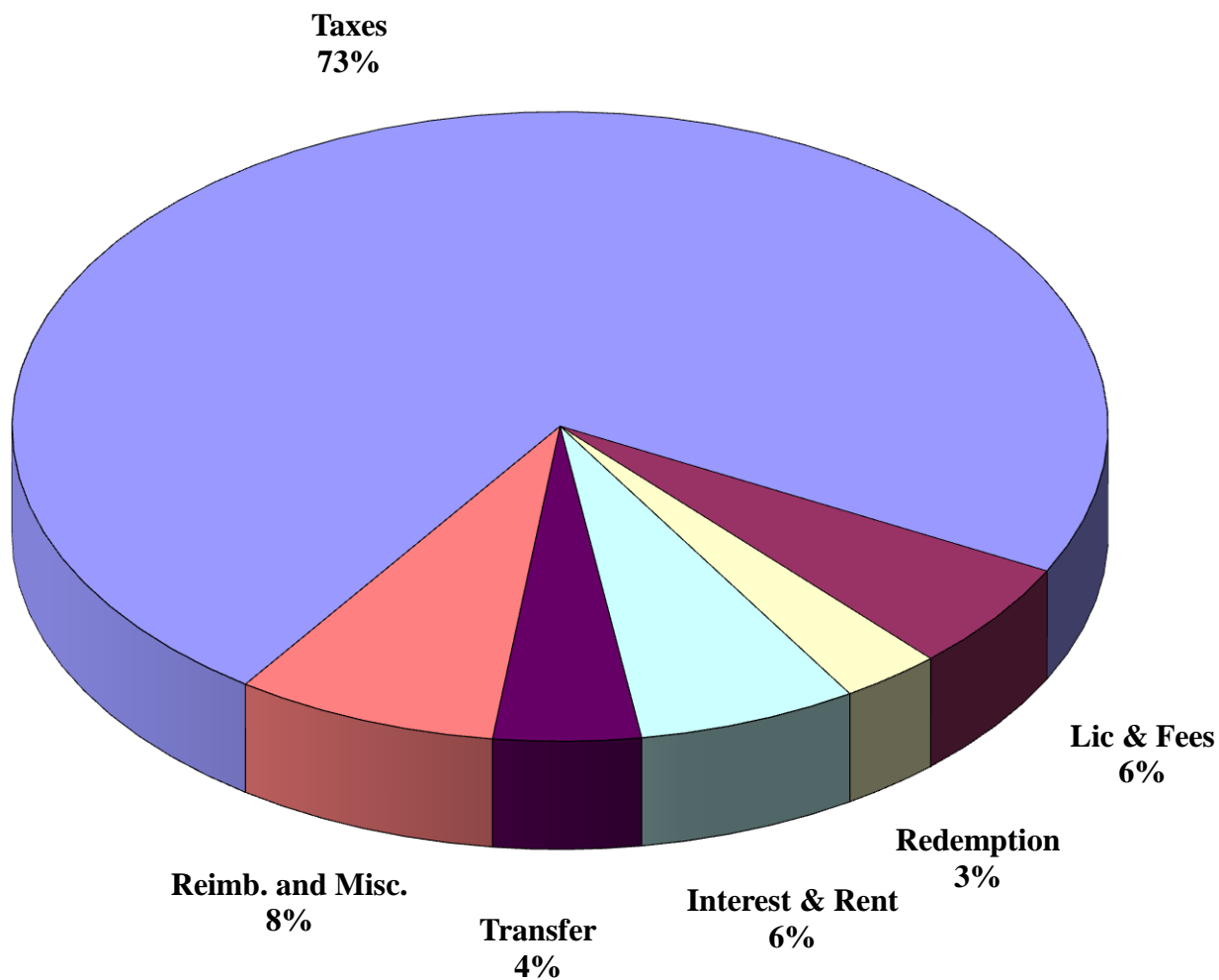


Sherman County General Fund Revenues



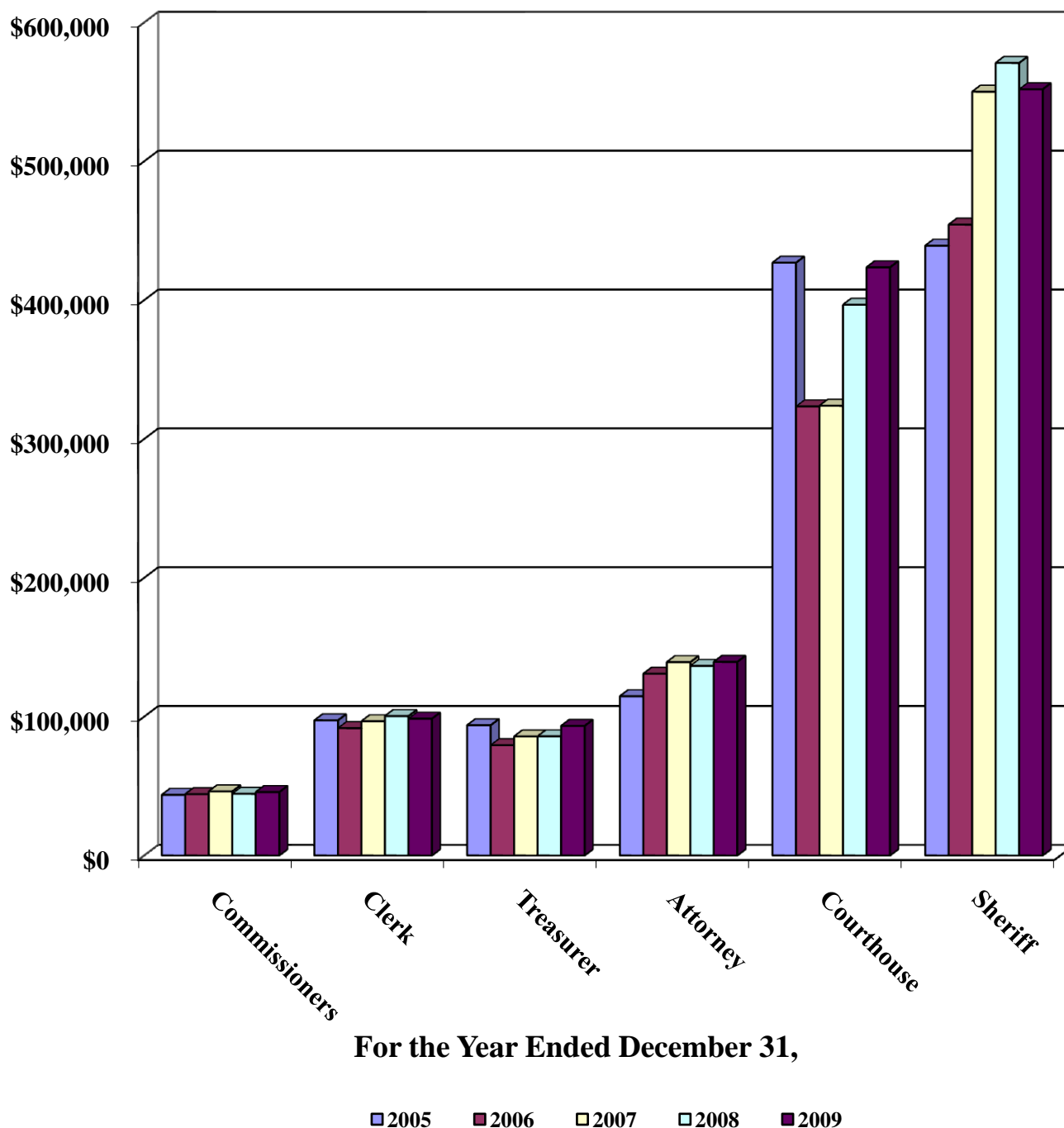
2008

Sherman County General Fund Revenues

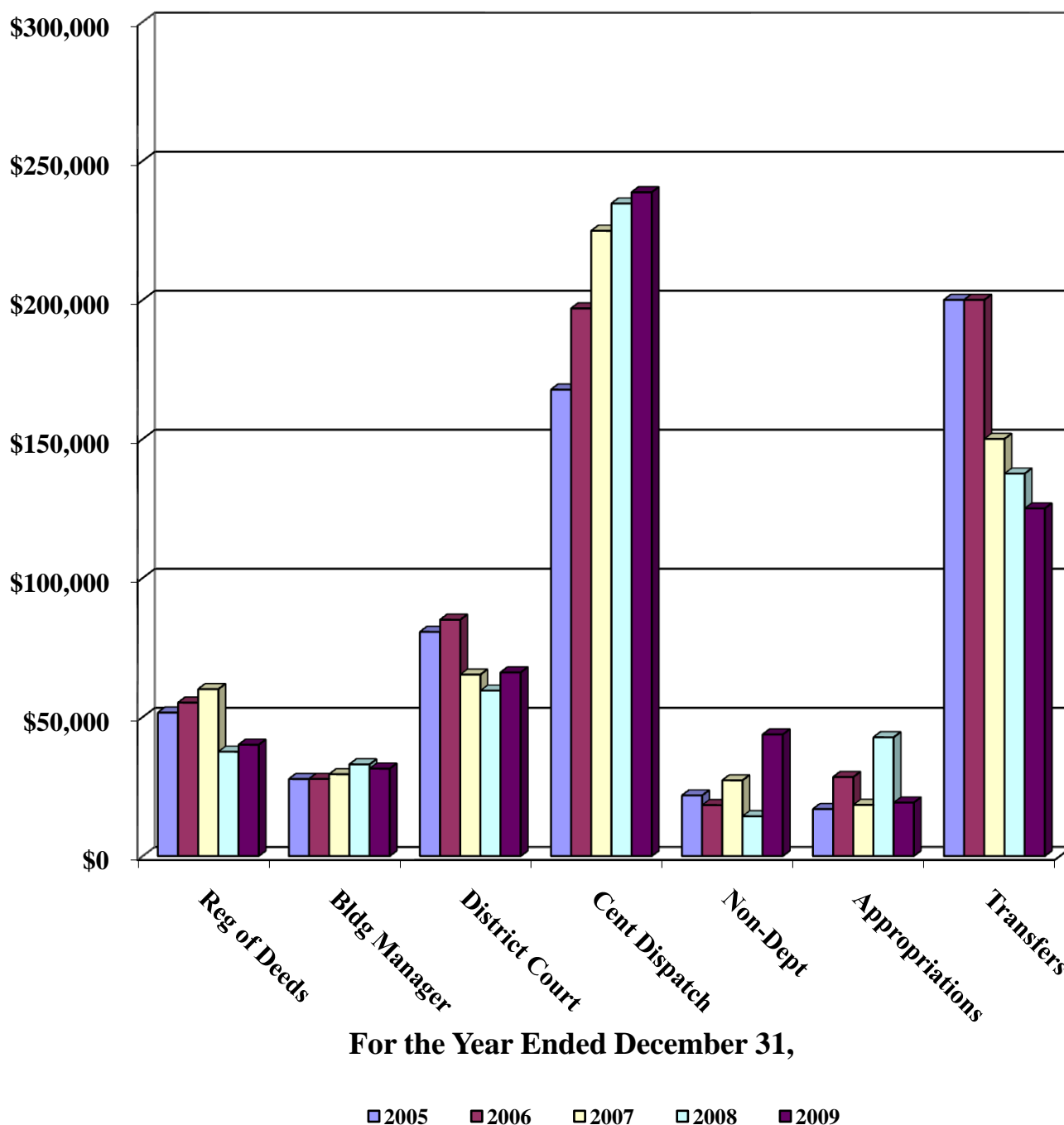


2009

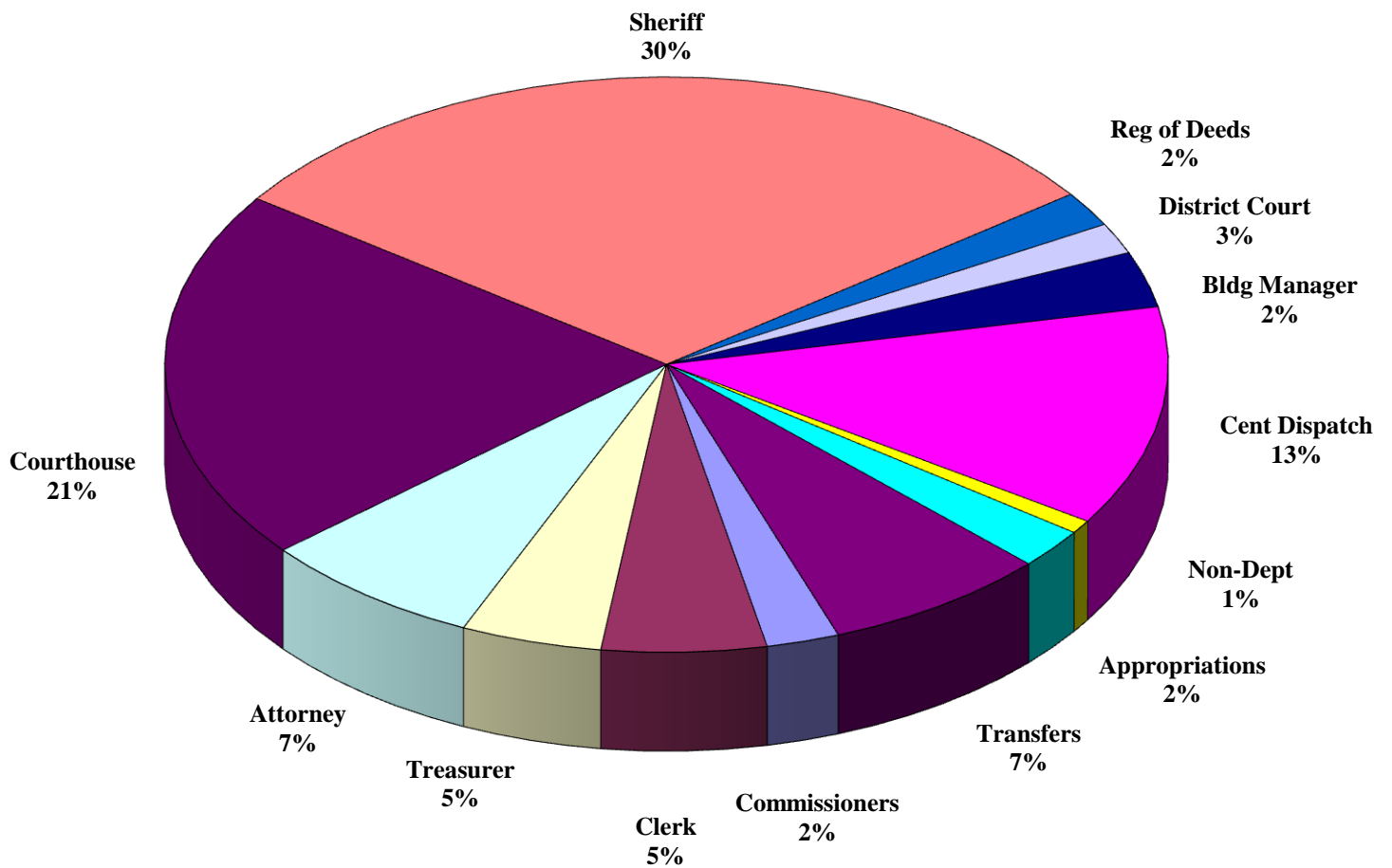
Sherman County General Fund Expenditures



Sherman County General Fund Expenditures

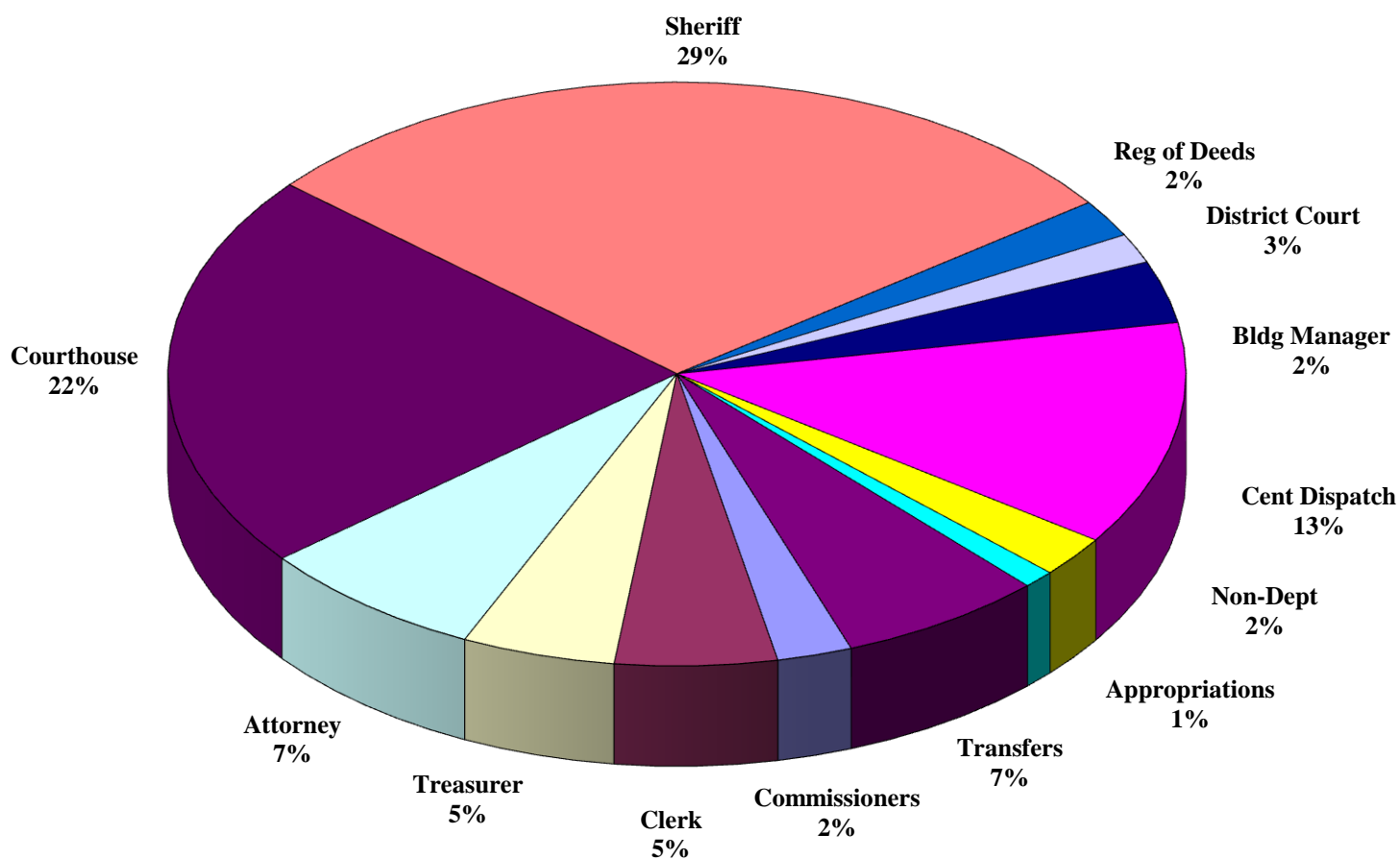


Sherman County General Fund Expenditures



2008

Sherman County General Fund Expenditures



2009

Sherman County Selected Fund Expenditures

